User Guide

RTI - User Guide

OP v8.14.3

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Version History

Date	Version	Issued By	Changes
8/2/2013	1.0	Graeme Walker	Document reviewed and updated. Version for v8.13 release
24/2/2013	1.1	Graeme walker	• Clarification added on when FirstFPS should be used – see Section 2 (Terminology) • Correction made to section 6.1.4 as to when 'Scheme Ceased' tab was available • Removed section 4.1.3 re 'Scheme Ceased'
26/3/2013	1.2	Graeme Walker	Update guidance on when to create an EPS (see section 6)
29/9/2013	1.3	Graeme Walker	8.13.3 Updates • Added warning about notifying HMRC of old and new employee numbers (section 1.3) • New 'Enable Submit File' and Contact table options on RTI System Record Maintenance (3.1) • Ability to enter Contact and Agent Details and for these to be auto-populated at run time (4.1 & 4.2) • New FPS compression option (6) • Individual FPS option (6.1.3) • RTI wizard – Links added between RTI Extract, RTI Gateway Submission and P45 Print programs (6.1.1 & 7.1) • RTI Gateway Review – requirement to enter filename (7.3.2) • Minor rewording around Processing Overview section (14.1)

Date	Version	Issued By	Changes
25/2/2014	2.0	Graeme Walker	Updated for OpenPeople 8.14 • Section 3.1 – updates to RTI System Record Maintenance • Section 5.1.3 – updates to employee RTI screen and associated wording re fields enabled when employee is not 'New' • Section 5.1.4 – updated Tax/NI screen and associated wording re SCON • Section 5.1.5 – updated wording re new hours per week bandings • New section 5.3 – requirement for company bank details to be included within EPS • Section 6 – all RTI screens updated to reflect new 'Late Reason' drop down. Added wording around 'Late Reason' • Section 8.1.3 – updated EPS screen (RTI tab) to reflect removal of SSP Recovered and NICs Holiday. Wording updated to reflect. • Section 8.1.5 – Updated wording on EPS screen (Declarations tab) • Section 10.1 – updated NVR screen to reflect 'Late Reason' (although disabled for NVR) • Section 12 – UYU updated to reflect NI'abel earnings per NI category and SCON • Section 15.1 – updated list of RTI elements • New section 15.2 – defining elements as type 'Pension' or 'Benefit'.
31/3/2014	2.1	Graeme Walker	Added Employment Allowance to EPS section
26/6/2014	2.2	Graeme Walker	Updated following sections: 6.1 (and 6.1.x) – Added Late Reason and Payment Date entry fields and new Excluded Employees tab to main FPS screen 6.2.7 – new FPS Excluded Employees report 6.2.8 – new FPSINDIV reports 6.2.9 – new FPSINDIV Employee Late Reason report
26/9/2014	2.3	Graeme Walker	Updated following sections: 8.1.4 – new function allowing EPS to be created for previous years. *Note – RTI screens in other sections have not been updated to reflect the additional 'Prev. EPS' tab.* 12.1 – amended EYU section to include new import function

Contents

1 Introduction

1.1 Overview

Real Time Information (RTI) aims at improving the operation of Pay As You Earn (PAYE). It will make the system better for individuals and easier for employers and HM Revenue & Customs (HMRC) to operate. It also supports the introduction of Universal Credits.

Currently, employers and pension providers send information about tax, National Insurance contributions (NICs) and other payroll deductions to HMRC after the end of each tax year. The result is that HMRC cannot correct mistakes until the employer sends this information. However, under RTI, employers and pension providers will tell HMRC about tax, NICs and other deductions when or before the payments are made.

RTI aims to:

- ➢ Make the PAYE process simpler for employers
- ➢ Reduce costs for HMRC and enable it to deal with non-compliance (such as late payment and debt collection) more effectively
- ➢ Support the payment of Universal Credits
- ➢ Make PAYE more accurate for individuals, over time reducing the number of bills and repayments sent after the end of the tax year
- ➢ Reduce tax credits error and fraud

Employers and pension providers will send this information to HMRC Online.

1.2 ***IMPORTANT - Employee Re-numbering***

It is imperative that the correct employee numbers are submitted to HMRC within the Full Payment Submission (FPS) extract.

Where there has been a change of employee number, the previous and new numbers MUST immediately be notified to HMRC via the FPS. If HMRC are not immediately advised of the old employee number, duplicate employee records will be automatically created in the HMRC back end systems.   This is absolutely critical where employees who have previously been submitted to HMRC on an FPS by another payroll software package are now being added (manually or imported) into OpenPeople.

Care therefore needs to be exercised for new customers implementing OpenPeople, (or existing customers who are taking over the processing of PAYE References from elsewhere e.g. payroll bureau) to ensure that old and new employee numbers are IDENTICAL or that the previous number is also notified via the FPS.

Please note – the employee number format used by HMRC is an alpha rather than numeric format. This means that an employee number that appears to be the same across systems may actually be different. For example an employee number of 1234 is different to an employee number of 00001234. OpenPeople will always output the full 8 digit number to the FPS extract i.e. including any leading zeros.

Where employees have changed employee number through the Employee Transfer program, the old and current number will be automatically included within the FPS.

For additional information see **'PY0079 Import Previous PAYID.doc'** (available in the \docs\ folder). If you have any queries please contact Payroll Support for assistance.

2 Terminology

Term	Description
EAS	**Employer Alignment Submission** – extract of employee data which is submitted to HMRC for the purposes of aligning employee records with information held by HMRC. This is a one off extract created and submitted per PAYE Reference. The EAS must be submitted to HMRC before a FPS is created for any payroll within that PAYE Reference. All employers must create and submit an EAS for each PAYE Reference, regardless of number of employees. *To create and submit an EAS file the ALIGNMENT parameter must be set against the RTI Extract program (py95)*
FirstFPS	**First Full Payment Submission** – details about an employee's pay, tax and NI plus starter and leaver details. The FirstFPS is only sent once per payroll i.e. in the first period of RTI. The FirstFPS will include all current year employees i.e. will include employees who have resigned during the current tax year. It will also include employees who may not have been paid during the tax year but are still 'live' on the system. The FirstFPS is created per payroll. *To create and submit an FirstFPS file the ALIGNMENT parameter must be set against the RTI Extract program (py95)* *Only employers who have participated in the RTI pilot pre April 2013 or those employers who have special dispensation from HMRC to join RTI later in the 2013/14 tax year should create a FirstFPS.* *All employers joining RTI in April 2013 should create a 'normal' FPS instead of a FirstFPS.*
FPS	**Full Payment Submission** – the content of the extract is exactly the same as the FirstFPS i.e. details about an employee's pay and deductions. The key difference is that the FPS only contains details about employees paid in the current pay period. The FPS must be run every pay period separately for each payroll. The ALIGNMENT parameter must not be set against the RTI Extract program.
EPS	**Employer Payment Summary** – this file is used to report a reduction in the amount that is to be paid to HMRC e.g. statutory payment recovery. It is also used to inform HMRC that no employees have been paid in the current tax month. This file must be created and submitted to HMRC once per tax month per PAYE Reference. It is run after the Period End has been processed for each payroll within the PAYE Reference.

Term	Description
NVR	**NI Number Verification Request** – this is an ad hoc extract used to verify or obtain NI Numbers for new or existing employees. HMRC will return information via the PAYE Online facility.
EYU	**Earlier Year Update** – this allows any year to date totals submitted in the final FPS for the previous tax year to be corrected. It only applies to years after RTI information has been sent. No EYU submission can be made before the 2012/13 tax year. Corrections should be made after 19th April relating to previous year.

3 RTI System Record

3.1 RTI System Parameter Maintenance

Click on the RTI System Parameter Maintenance program to set the appropriate RTI processing parameters.
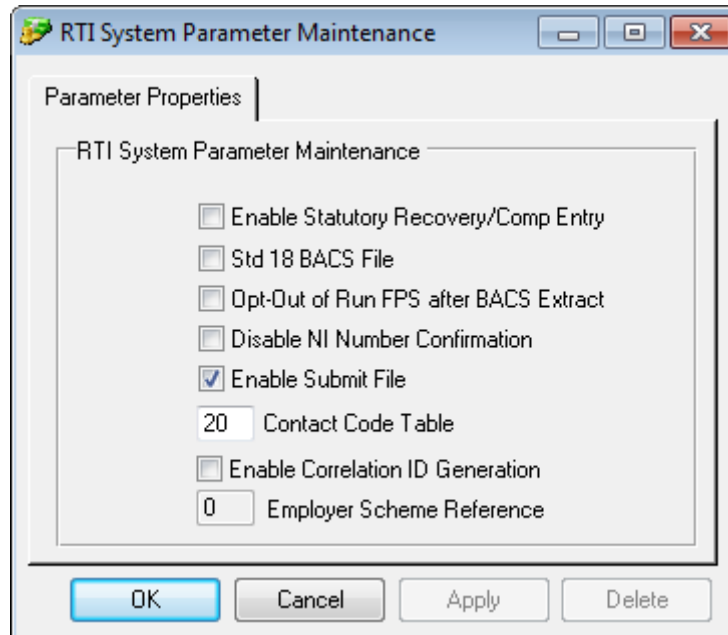
➢ **Enable Statutory Recovery/Comp Entry**

This allows EPS (Employer Payment Summary) information i.e. statutory recovery and compensation values to be manually entered/overwritten at run time.

This <u>must</u> be ticked if payrolls attached to the same PAYE Reference are processed across different databases.

This should also be ticked if payrolls attached to the same PAYE Reference are processed externally e.g. by an Agent.

➢ **Std 18 BACS File**

If employees are paid by BACS i.e. the user has a Service User Number (SUN), and the BACS file used is 'Standard 18' format then this <u>must</u> be ticked.

If payment to employees is made via internet or telephone banking or CHAPS this should not be ticked.

Further details regarding BACS processing can be found later in this document.

➢ **Opt-out of Run FPS after BACS**

The default is for the RTI extract program to open automatically with the FPS option pre-selected ready for processing immediately after the BACS file has been created.

The user is able to opt-out of this by going into the RTI System Parameter Maintenance screen and ticking the 'Opt-Out of Run FPS after BACS Extract' check box. The opt-out should however only be ticked if employees are not paid by BACS.

> ➢ **Disable NI Number Confirmation**

If ticked, this will disable the NI Number Confirmation dialogue box on the Employee screen, Tax/NI tab.

> ➢ **Enable Submit File**

If ticked the 'Submit File' button on the RTI Extract program will be enabled. This will allow the FPS file to be submitted immediately after creating the FPS file i.e. without exiting the RTI Extract program.

> ➢ **Contact Code Table**

Enter the code table that will be used to hold contact details in relation to the sending of RTI returns to HMRC.

> ➢ **Enable Correlation ID Generation**

This should only be ticked if directed to do so by HMRC.

This will auto-generate a specific correlation ID within any RTI extract that is created. It is only relevant for specified Government Departments where sensitive RTI data is being submitted to HMRC via the Enterprise RTI Customer Channel Service.

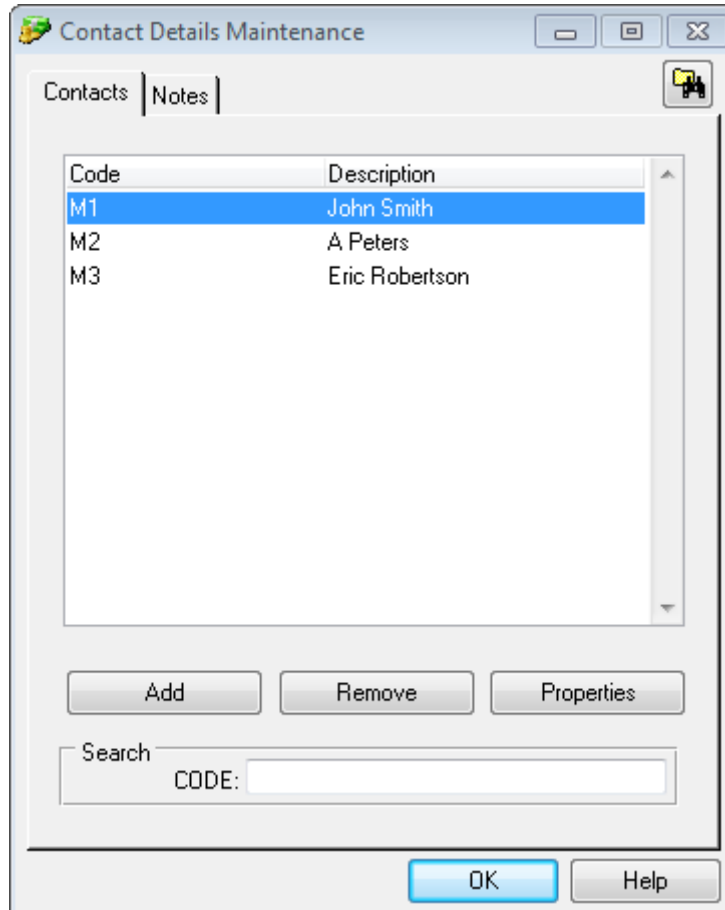> ➢ **Employer Scheme Reference**

This must be populated if 'Enable Correlation ID Generation' is ticked.

4 Contact & Agent Details

4.1 Contact Details
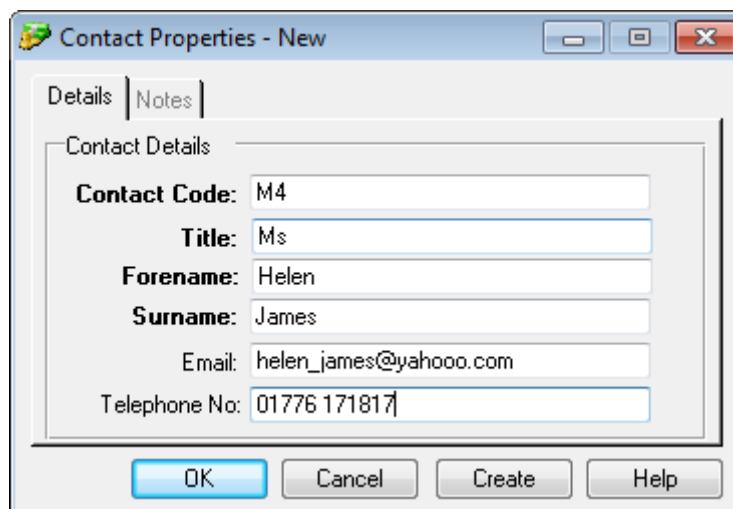
This program will allow contact details to be added which will mean contact details do not have to be entered when RTI extracts are entered at run time.

Click 'Add' to create new contact.

Mandatory fields are highlighted in bold.

4.2 Agent Details
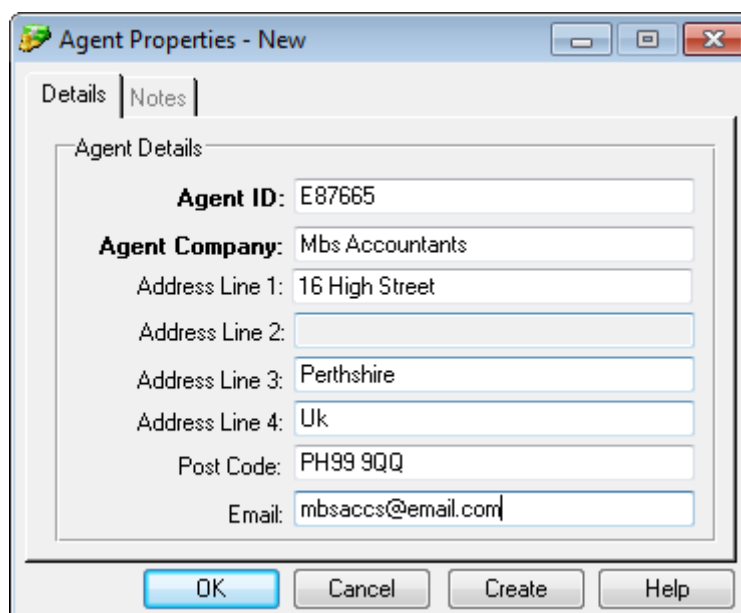
This program will allow agent details to be created meaning the agent details do not have to be entered each time RTI extracts are generated.

Click 'Add' to create new agent.

Mandatory fields are highlighted in bold.

5 RTI Data Items
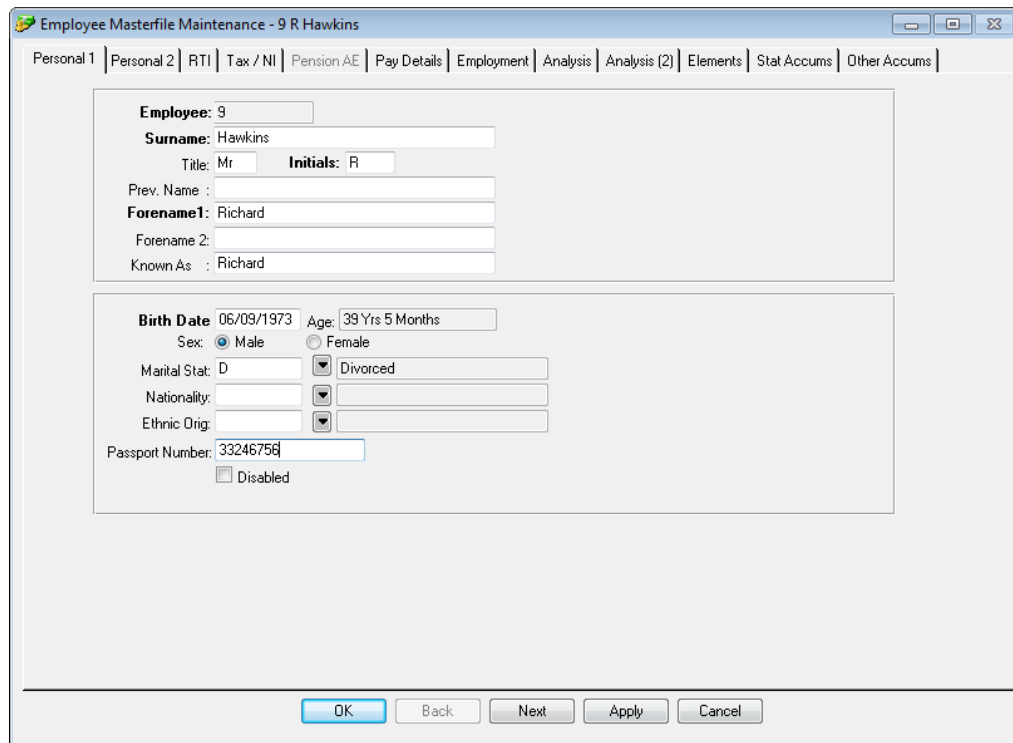
HMRC require a large number of data items to be reported each pay period through the RTI FPS (Full Payment Submission) return.

The full list of data items can be found at:

http://www.hmrc.gov.uk/softwaredevelopers/rti/data-item-guide.pdf

5.1 Employee RTI Fields

5.1.1 Personal 1 Tab

The following fields will be output to the Full Payment Submission (FPS) extract. The FPS is submitted to HMRC for each payroll every pay period:

➢ **Surname**

➢ **Forenames 1 and 2**

Nicknames or shortened names must NOT be used
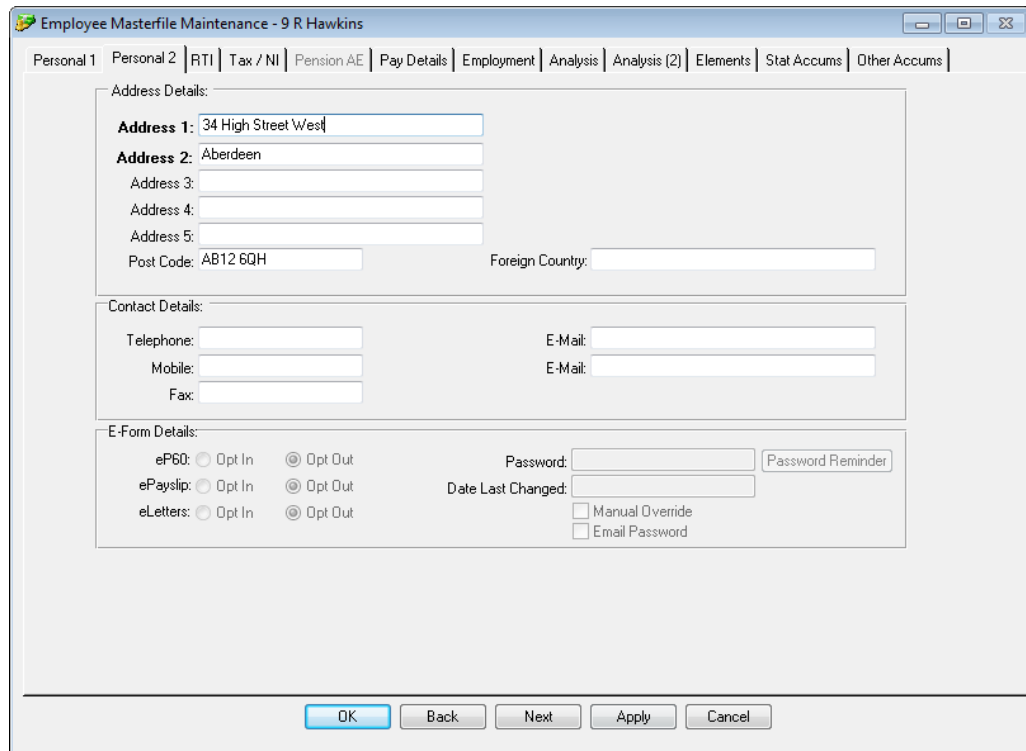
➢ **Birth Date**

➢ **Passport Number**

HMRC have requested that employers, where possible, record passport details. It is not however mandatory to record this information.

The 'Passport Number' is an alpha numeric field which can hold up to 35 characters.

5.1.2 Personal 2 Tab
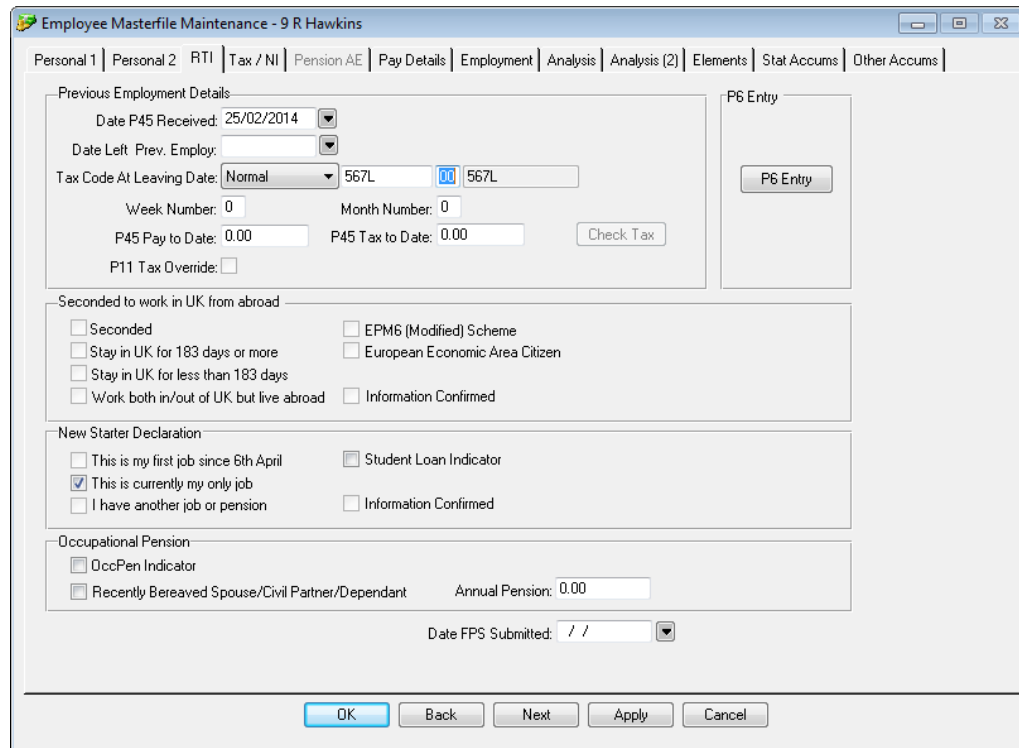
The following fields are included on the FPS extract:

> ➢ **Address (lines 1 to 4)**

> ➢ **Post Code**

> ➢ **Foreign Country**

> An entry should be made in this field if the employee's address is outside the UK, Channel Islands or the Isle of Man. This field can contain up to 35 alpha characters.

> Note - if the employee has a UK postcode, no entry can be made in this field.
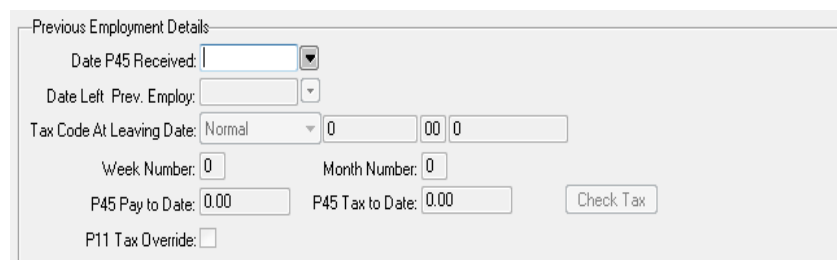
5.1.3 RTI Tab

The RTI tab is only available after the RTI system record has been set up.

Fields in the seconded, new starter declaration and occupational pension sections are only enabled if the employee has an employment status of 'New'. This is because HMRC only want new starter information sent on an FPS along with the employee's first payment.

Previous Employment Details

The fields detailed here are standard P45(3) fields. If an employer receives a P45(3) from a new employee the previous employment details should be completed i.e. as they are currently. When the 'Previous Employment Details' section is completed the 'Seconded to work in UK from abroad' section will be disabled.

After completing the 'Previous Employment Details' section, a statement must also be selected in the 'New Starter Declaration' section based on information supplied by the employee.

Should the employee not supply the new starter declaration information along with the P45(3), default statements according to the tax code entered from the P45 will be applied when the user saves the record, or moves to another screen.

Tax codes BR, 0T, D0 and D1 (cumulative or non-cumulative) will default to 'I have another job or pension'.

All other tax codes will default to 'This is currently my only job'.

Seconded to work in UK from abroad

> **Seconded**

A seconded employee includes: -

- o *Individuals working wholly or partly in the UK for a UK resident employer on assignment whilst remaining employed by an overseas employer*

- o *Individuals assigned to work wholly or partly in UK at a recognised branch of their own employer's business*

- o *All individuals included by an employer within a dedicated expatriate scheme or within an expatriate modified PAYE scheme*

Where an employee falls into any of the above categories, the 'Seconded' field should be selected. If this field is selected, the 'Previous Employment Details' section will be disabled.

Please note when 'Seconded' is selected the 'New Starter Declaration' section will be disabled and Statement B - 'This is currently my only job' will be automatically selected.

Selecting 'Seconded' will enable the following three fields, one of which must also be selected. If the details are not entered, the following error message will be displayed: -
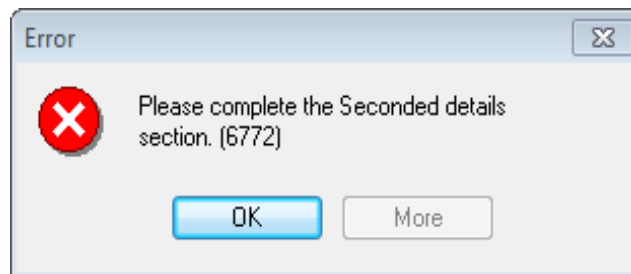
If the information has not been supplied, the user must still make a selection to the best of their knowledge.

> **Stay in UK for 183 days or more** – Select if your employee intends to work in the UK for 183 days or more. The Emergency Tax Code on a cumulative basis will be applied.

> **Stay in UK for less than 183 days** – Select if your employee intends to work in the UK for less 183 days. The Emergency Tax Code on a W1/M1 basis will be applied.

> **Work both in/out of UK but live abroad** – Select if your employee is working both inside and outside of the UK but will be living abroad. The Emergency Tax Code on a W1/M1 basis will be applied.

Once completed, the following message will be displayed: -
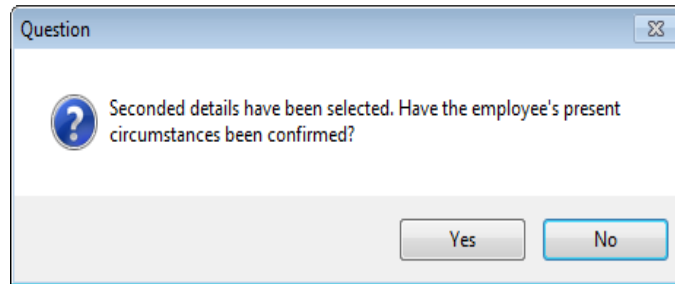
The user must then select Yes or No.

If **Yes** is selected the appropriate tax code will be applied as detailed above, and the 'Information Confirmed' field will be auto selected.

If **No** is selected tax code 0T W1/M1 will be automatically applied.

Selecting 'Seconded' will also enable two optional fields as detailed below:

➢ **EPM6 (Modified) Scheme**

A special arrangement must be in place with HMRC before this scheme should be selected. If selected, the following message will be displayed:
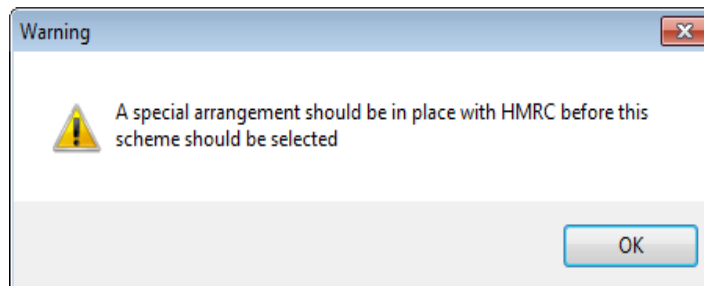
➢ **European Economic Area Citizen**

This field should be selected if the employee is from a country in the EEA. As shown above, the user will be required to confirm that the employee's present circumstances have been confirmed.
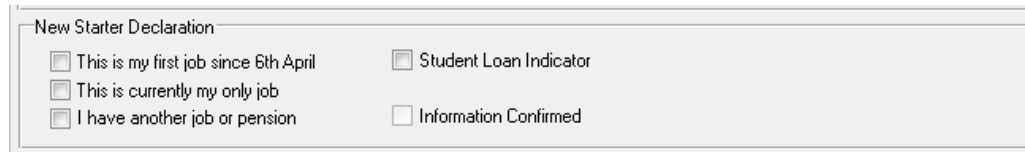
If **Yes** is selected, the Emergency Tax Code on a cumulative basis will be applied and the 'Information Confirmed' field will be auto selected.

If **No** is selected, tax code 0T W1/M1 will be automatically applied

➢ **Information Confirmed**

This field is automatically selected if the employee's present circumstances have been confirmed.

New Starter Declaration

If 'Seconded' or 'OccPen Indicator' is ticked, the 'New Starter Declaration' section will be disabled. Any boxes that have been ticked before will be un-ticked.

Only the Student Loan Indicator will be left active.

If 'Seconded' and 'OccPen Indicator' are both false and a new employee is added, then one of the following new started declarations must be selected:

- o **This is my first job since 6th April** - The Emergency Tax Code on a cumulative basis will be applied.

- o **This is currently my only job** - The Emergency Tax Code on a W1/M1 basis will be applied.

- o **I have another job or pension** – Basic Rate on a cumulative basis will be applied.

If the employee does not provide the above details, 'I have another job or pension' will be automatically selected and a tax code of 0T W1/M1 will be applied.
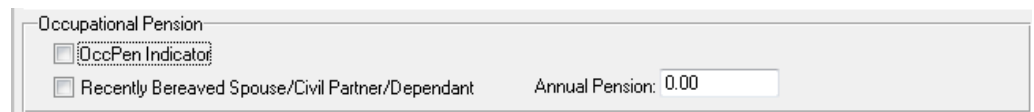
➢ **Student Loan Indicator**

This field should be selected if the employee has a Student Loan to be repaid.

➢ **Information Confirmed**

This field is automatically selected if the user has manually selected one of the above statements. It is disabled if 'Seconded' or 'OccPen Indicator' is ticked.

Occupational Pension

➢ **OccPen Indicator**

If 'Recently Bereaved Spouse/Civil Partner/Dependant' is ticked or 'Annual Pension' entered, the system will automatically tick 'OccPen Indicator'.

➢ **Recently Bereaved Spouse / Civil Partner / Dependant**

This will indicate that the person in receipt of a pension is a recently bereaved dependant.

➢ **Annual Pension**
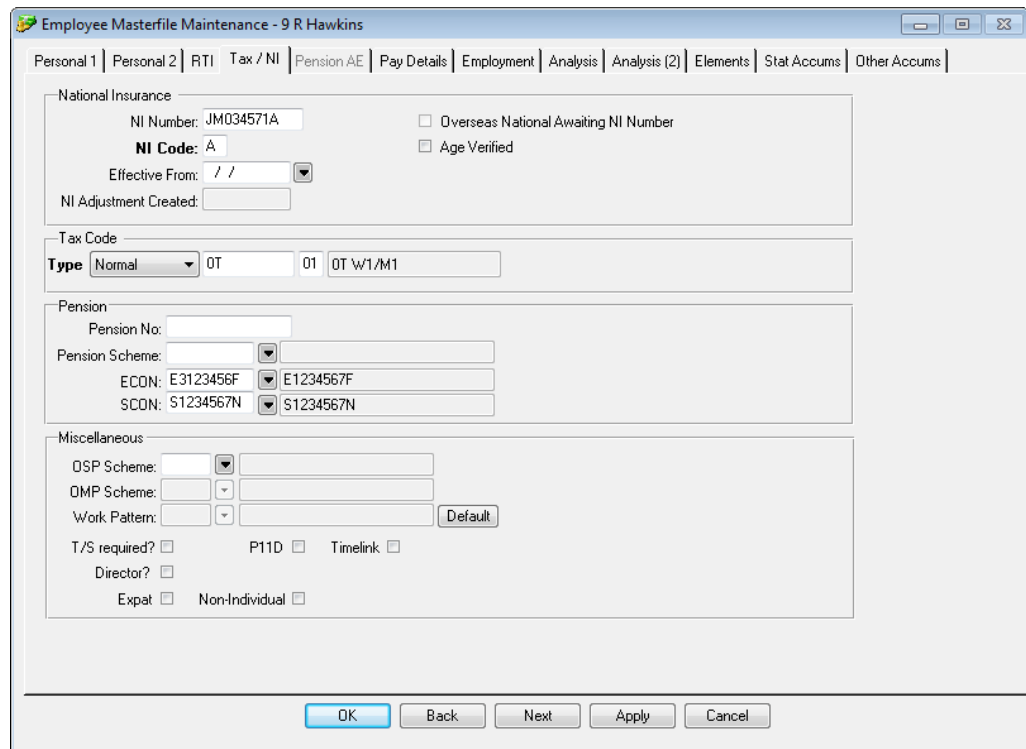
The annual value of the Occupational Pension being paid should be entered. This is mandatory if the 'Recently Bereaved Spouse/Civil Partner/Dependant' is ticked.

➢ **Date FPS Submitted**

When a Full Payment Submission is successfully submitted, this field will automatically be populated with the date on which the FPS XML file was submitted.
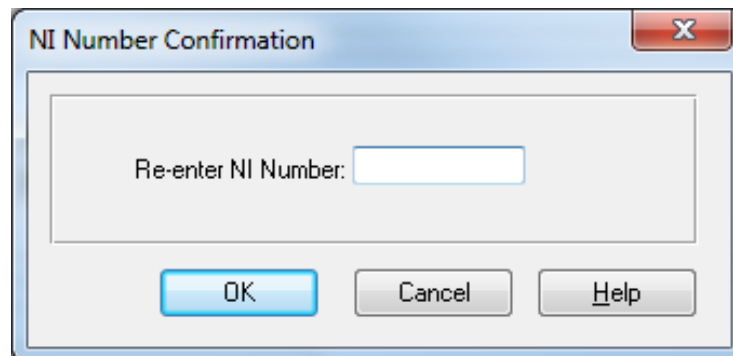
5.1.4 Tax/NI Tab

The following fields are included on the FPS Extract:

➢ **NI Number**

When the NI Number is added for the first time or subsequently modified the user is asked to re-enter the NI Number as follows:

If the re-entered NI Number does not match the NI Number already entered the following error message will be displayed:

Error (Press HELP to view stack trace)

The NI Number does not match the one already entered on the Employee screen.

OK   Help
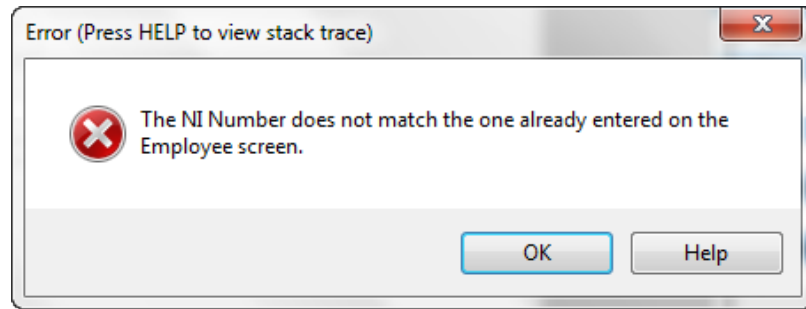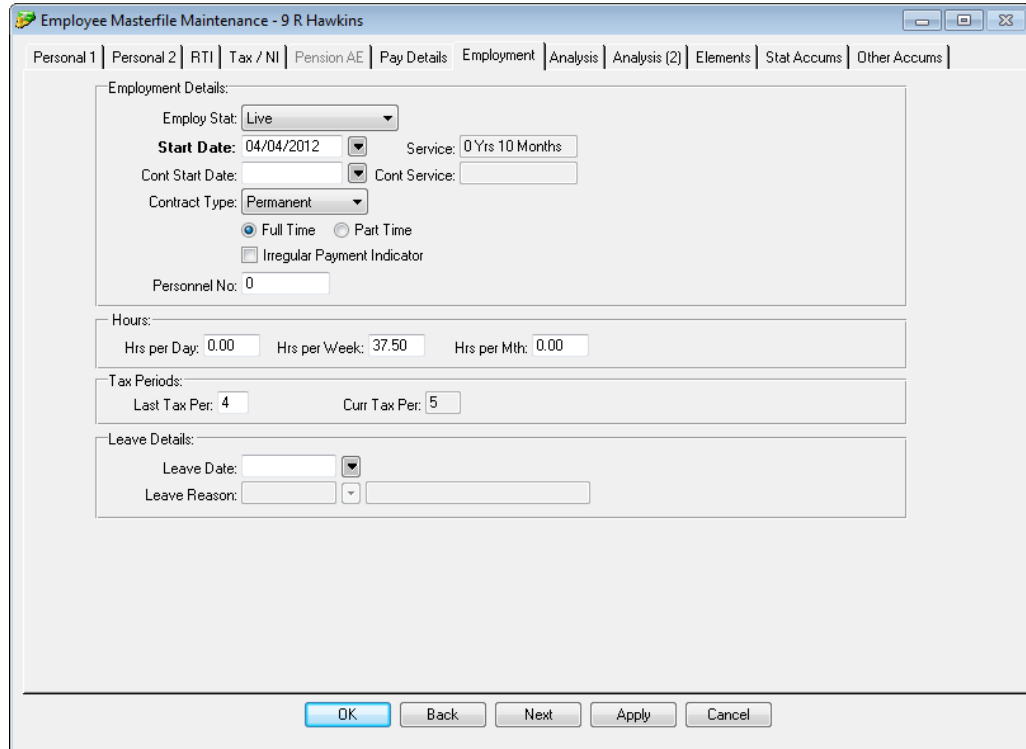
> **NI Code**

> **Tax Code**

> **SCON**

> If an employee is on a NI code D, E or L a SCON must be included within the FPS file. If a SCON has been defined against the current payroll but not against appropriate employee, the FPS file will not be created and a rejection report output to Print Manager detailing problem employee(s). The employee(s) should be updated with relevant SCON. If there are employees located with an NI code of D, E or L and there is no SCON defined against the payroll a default SCON of S2769999P will be output against each employee who has an NI category of D, E or L.

> *Note – the default SCON of S2769999P has been allocated by HMRC. They will then contact you to ensure a correct SCON is used in future.*

> **Expat indicator**

> **Non-Individual indicator**

5.1.5 Employment Tab

The following fields are included on the FPS Extract:

➢ **Start Date**

This is only output to the FPS with the employee's first FPS i.e. when the receive their first payment

➢ **Irregular Payment Indicator**

This field should be selected for each employee paid on an irregular basis, or less frequently than monthly. For example, casual/seasonal employees or employees on maternity leave, long term sick or leave of absence.

HMRC will automatically cease an employment if an FPS has not been submitted within a 3 month period for a particular employee. This field should therefore be ticked to prevent HMRC from ceasing the employment of someone who is not paid regularly.

Note – HMRC will NOT advise the employer that an employment has been automatically ceased.

➢ **Hours per Week**

'Normal' hours per week are to be reported in the FPS rather than actual hours per week. The value held against this field will be reported on the FPS extract in bands of 'Up to 15.99', '16 to 23.99' or '24 to 29.99, 30 and over'.

If there is a zero contract worker e.g. casual employee, hours will be reported to HMRC as 'Other'.

5.2 Additional Statutory Paternity Pay Data
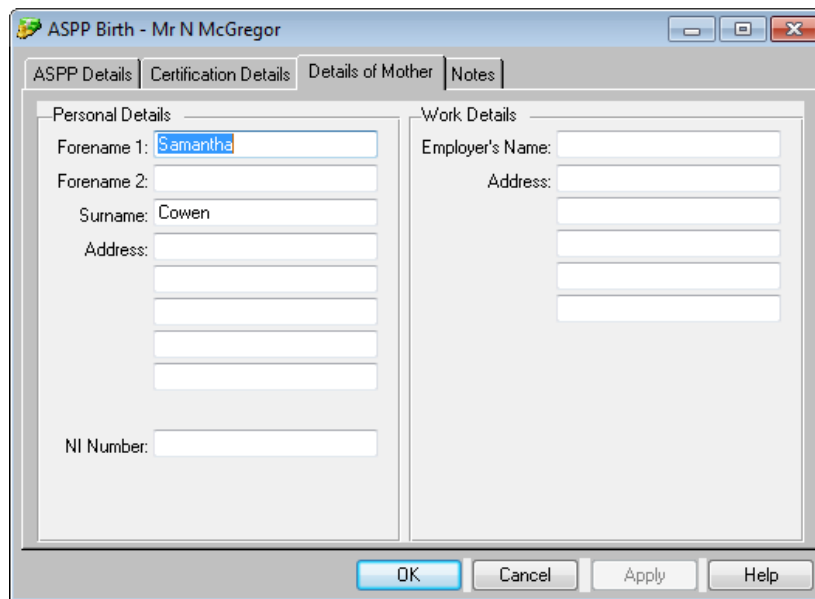
With the introduction of RTI there is now a requirement for mother or partner details to be reported if an employee is in receipt of ASPP(Birth) or ASPP(Adoption).

If mother or partner details are not present the whole FPS file will be rejected.

The 'Forename 1' and 'Surname' fields are mandatory in both screens shown below.

5.2.1 ASPP Birth

The 'Details of Mother' tab has been amended as follows:-
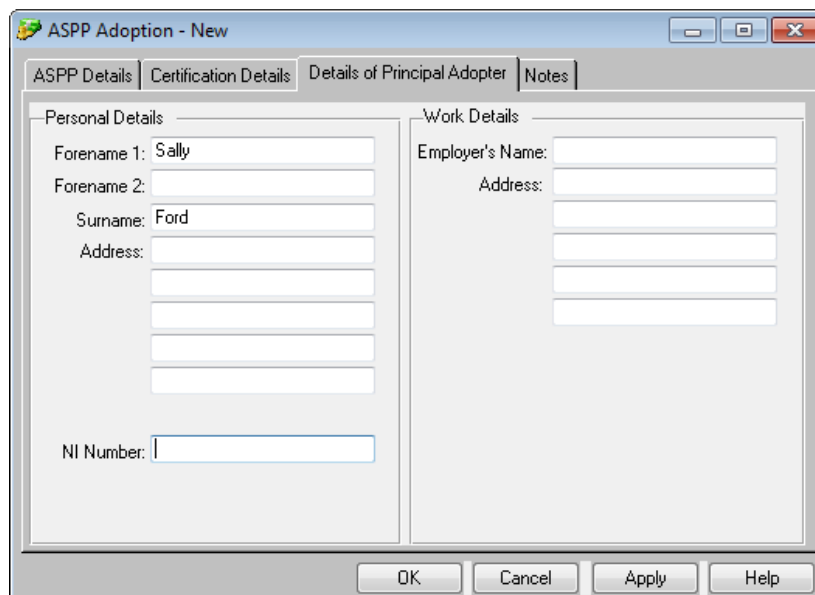
5.2.2 ASPP Adoption

The 'Details of Principal Adopter' tab has been amended as follows:-
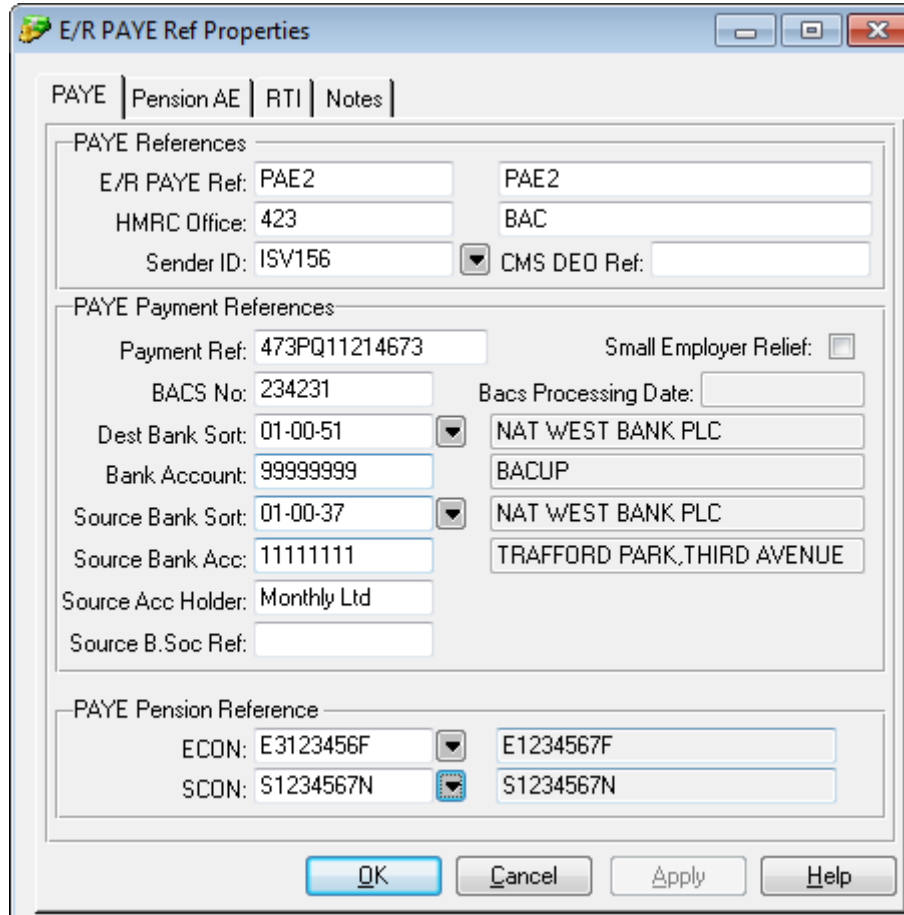
5.3 EPS Data Items

5.3.1 Company Bank Details

HMRC require bank account details used for payment of PAYE/NI to be included within the EPS file.

These are held against the E/R PAYE Reference program and are mandatory fields i.e. the EPS file will get rejected if bank details are not included.

The Source Bank Sort Code, Source Bank Account Number and Source Acc Holder are mandatory fields. The Source B Soc Ref is optional.

6 Full Payment Submission (FPS)

The FPS contains details about an employee's pay and deductions, including tax and NI, plus starter and leaver details. **An FPS must be created and submitted for every payroll each pay period.**

The FPS will include details of all employees paid in the current pay period and also employees not paid in the current period but who have the 'Irregular Payment Indicator' set to yes.

Note - the FPS replaces the In-Year Movements processing i.e. P45s and P45s will no longer be submitted to HMRC.
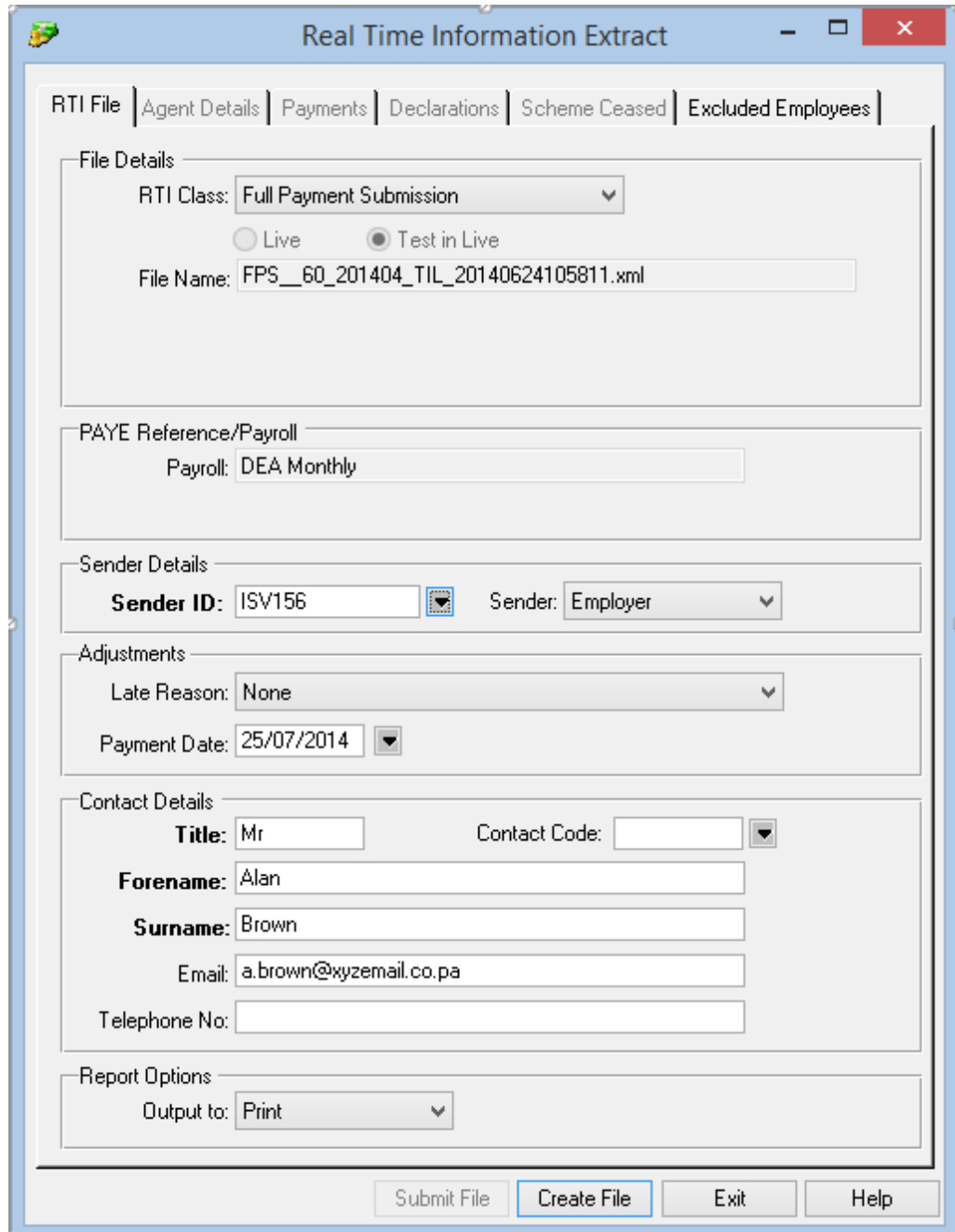
If on the RTI System Parameter Maintenance program, the 'Std18 BACS File' option is ticked and 'Opt-Out of Run FPS after BACS Extract' is NOT ticked, the RTI Extract program will automatically open as soon as the BACS file has been created and the RTI Class of 'Full Payment Submission' will have been pre-selected.
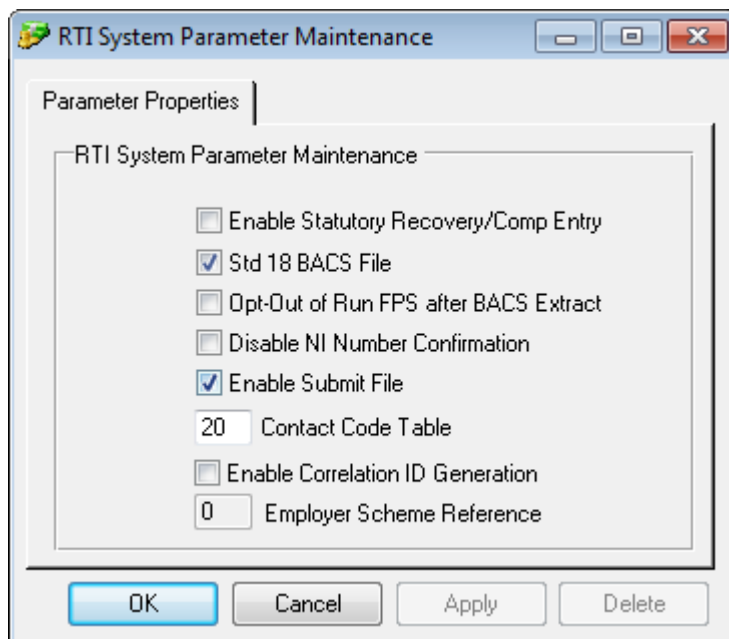
If the 'Std18 BACS File' option is not ticked or 'Opt-Out of Run FPS after BACS Extract' is ticked, then the **RTI Extract** program must be manually selected from the menu.

6.1 Creating the FPS Extract

The FPS file is created using the RTI Extract program:

6.1.1 RTI File Tab

File Details

> ➢ **RTI Class**

The 'Full Payment Submission' option should be selected.
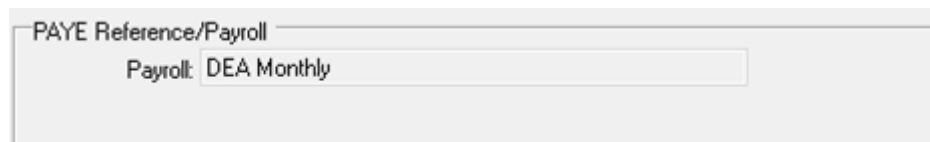
> ➢ **File Type**

An optional 'Test-in-Live' file can be created and sent to HMRC. If this option is used it is imperative that a separate 'Live' file is also created and sent. 'Live' or 'TIL' will be an integral part of the file name.

> ➢ **File Name**

The filename is a read only field and is generated based on the RTI class selected, PAYE Reference, payroll number, the tax year and month, whether file is test or live and a date and time stamp.
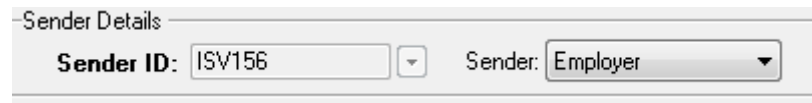
PAYE Reference / Payroll

> ➢ **Payroll**

The current payroll description will be displayed by default.

Sender Details Section

> ➢ **Sender ID**

If the Sender ID has been linked to the PAYE Reference selected, then the Sender ID will be automatically populated and the field is read only.

If the Sender ID has not been linked to the PAYE Reference then the Sender ID will be blank and the user must select the appropriate Sender ID from the drop down to the right hand side of the field.

The field is in bold to signify that it is a mandatory field and must be populated.
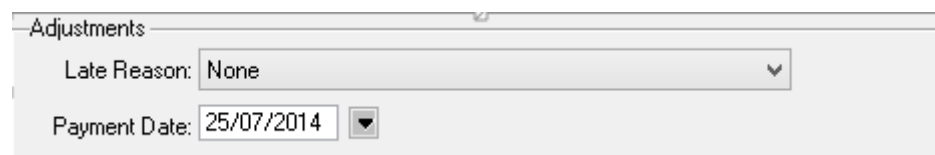
> ➢ **Sender**

The Sender field defaults to 'Employer'.

The other options are as follows: -

- o Bureau
- o Partnership
- o Trust
- o Government
- o Acting in Capacity
- o Other

Adjustments

> ➢ **Late Reason**

If the actual payment date is before the date the FPS is submitted then an FPS must be created with a late reason output to the FPS file. The late reason should be selected here.

Note - HMRC require that an FPS must be sent on or before the date that employees are paid.

Acceptable reasons are:

- o Correction to earlier submission
- o Reasonable excuse
- o No requirement to maintain a deductions working sheet or impractical to report work done on day
- o Micro employer using temporary 'on or before' relaxation
- o Payment subject to Class 1A NICs but P11D/P9D for tax

     o   Notional Payment: Other

     o   Notional Payment: Employment related security

     o   Notional Payment: Payment to expat by third party or overseas employer

If you are unsure of reason to use please refer to HMRC website for guidance.

> **Payment Date**

The Payment Date written to the FPS file will default to the current period payslip date (from the current period plan record). This is the date that payment has been made to employees. If employees were not paid on that date, the actual date they were paid should be entered here. If the date entered is before today and a late reason has not been entered, the following message will be displayed:
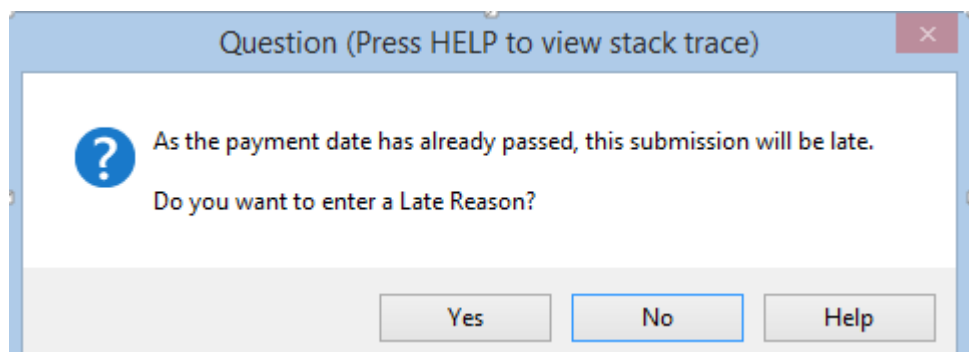
It is advisable to select 'Yes' and choose a late reason before creating the file. If entering a late reason for the full FPS then this means that ALL employees have been paid late, so you may incur a penalty for the whole payroll.

If just one or two individuals are being processed late, then exclude those from the initial full FPS and then use the Individual FPS option to create an FPS for the selected employees. This means a late reason can be chosen for the individual employees.

As per request from HMRC a warning is output if a late reason is selected for a whole payroll:

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Contact Details

Click on the 'Contact Code' drop down to auto-populate contact details on screen. The details can be overwritten if necessary. If no contact codes have been defined then details should be manually entered as follows:

➢ **Title**

> The title of the person who is primary point of contact for RTI purposes should be entered here. The 'Title' field is a mandatory field and is bold to signify this. The maximum field length is 4 characters.

➢ **Forename**

> The forename of the person who is primary point of contact for RTI purposes should be entered here. The 'Forename' field is a mandatory field and is bold to signify this. The maximum field length is 35 characters.

➢ **Surname**

> The surname of the person who is primary point of contact for RTI purposes should be entered here. The 'Surname' field is a mandatory field and is bold to signify this. The maximum field length is 35 characters.

➢ **Email**

> The user can enter the email address of the primary point of contact for RTI purposes. The Email field is an optional field.

➢ **Telephone Number**

> The user can enter the telephone number of the primary point of contact for RTI purposes. The Telephone Number field is an optional field. The maximum field length is 35 characters.

Excluded Employees
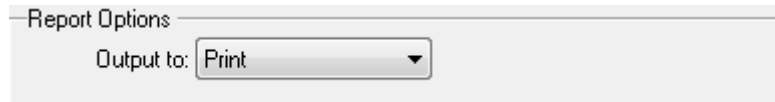
➢ **Excluded Employees**

> If employee(s) are to be excluded from the full FPS e.g. because it is known when the main FPS is being created that an employee(s) is to receive their payment late then use the 'Excluded Employees' tab to select the employee(s) that are to be excluded. All employees other than those selected here will be included on the main FPS.

> The employees excluded can then be included on a later FPS by selecting the 'Individual FPS' option at run time.

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Report Options

> ➢ **Output To**
>
> The 'Output to' field defaults to Print but also gives the user the option to output the report to File.
>
> If 'Output to' File is selected the printer will automatically default to Spreadsheet. Please note that if this option is selected, it is recommended that the user saves the spreadsheet for future reference.

Creating the File

Click 'Create File' to generate the FPS file.

Note – if the 'Enable Submit File' is ticked against the RTI System Record (see section 3.1) then on creation of the FPS file the 'Submit File' button will be enabled. This will automatically open the RTI Gateway Submission program with file details pre-populated. Alternatively the 'Exit' button can be used and the FPS file submitted in the usual way at a later time

6.1.2 Agent Details Tab

If any option other than 'Employer' is selected on the 'RTI File' tab, the Agent Details tab is enabled and the user must complete the following details:

Click on the 'Agent ID' drop down to auto-populate the pre-defined agent details. These details can be overwritten if necessary. If no agent codes have been defined then details should be manually entered as follows.

> **Agent ID**

   This identifier is for the agent's own reference and is not the same as any agent's credentials that might be used to identify the agent to the Government Gateway. The Agent ID field is an optional field. The maximum field length is 35 characters.

> **Agent Company**

   The agent company name should be entered. This is an optional field. The maximum field length is 35 characters.

> **Address Lines 1 - 4**

   The agent company address should be entered. These are optional fields. The maximum field length is 35 characters per line.

> **Post Code**

   The agent post code should be entered. This is an optional field. The maximum field length is 8 characters.

> **Email**

   The agent email address should be entered. This is an optional field. This should be in a valid email address format.

Creating the File

Click 'Create File' to generate the FPS file. The file can be created from the 'RTI File' tab or from the 'Agent Details' tab.

6.1.3 Creating the FPS Extract for Individual Employees

The 'Full Payment Submission (Individual)' option is available for the submission of an FPS for an individual employee or employees.

A Full Payment Submission (Individual) is typically used for:
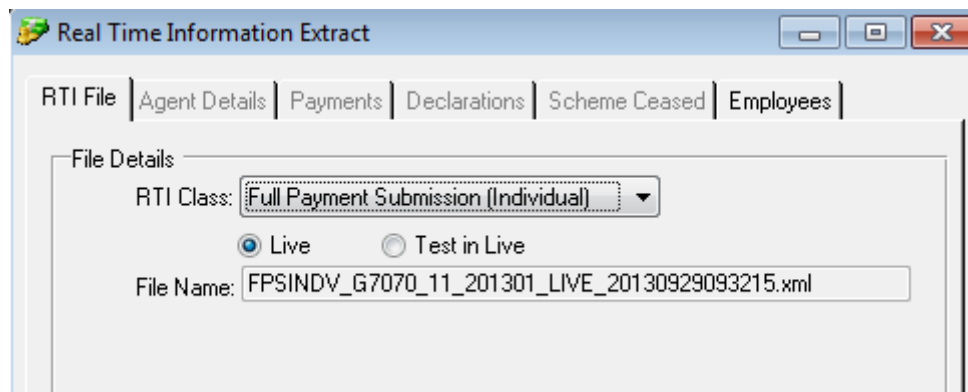
- Reporting adjustments following submission of main FPS e.g. reporting over or under payments that have been reported in previous FPS in the current period

- Reporting employees who are to be paid before the main payroll run, for example a leaver being paid early.

If an adjustment is made after the main payment run then the new payment date should be entered on the Individual Employees tab against selected employee.

Note - the Individual FPS file created will show full 'this period' values for the employee i.e. not just the adjusted figures.

Creating a file

From the 'RTI Class' menu, the 'Full Payment Submission (Individual)' should be selected:

The process for creating the file is the same as for the full FPS as described previously.

If employees to be included on the individual FPS are paid by BACS, a BACS Extract should be run for the individual employee(s) in the normal way. There is an option on the BACS Extract program to select individual employees - from the drop down menu on the Print Order field select Individual Employees and this will enable the Employees tab. The Employees tab will list all employees to whom the user has access from where appropriate employees should be selected.

If the relevant RTI system parameter option is enabled (see section 3.1), the RTI Extract program will open up automatically as soon as the BACS file has been created. The RTI Class of 'Full Payment Submission (Individual)' will have been pre-selected.
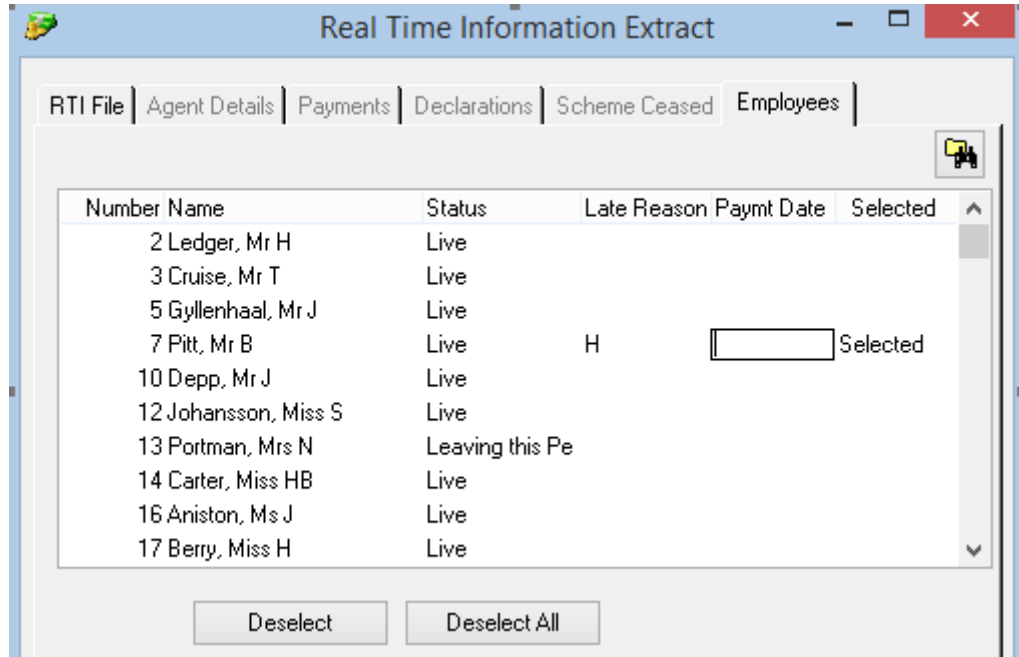
The file name is read only and will have INDV inserted after FPS to identify it as an Individual FPS file.

The Employees tab will be enabled and the employee(s) that have previously been processed by the BACS Extract will be automatically selected.
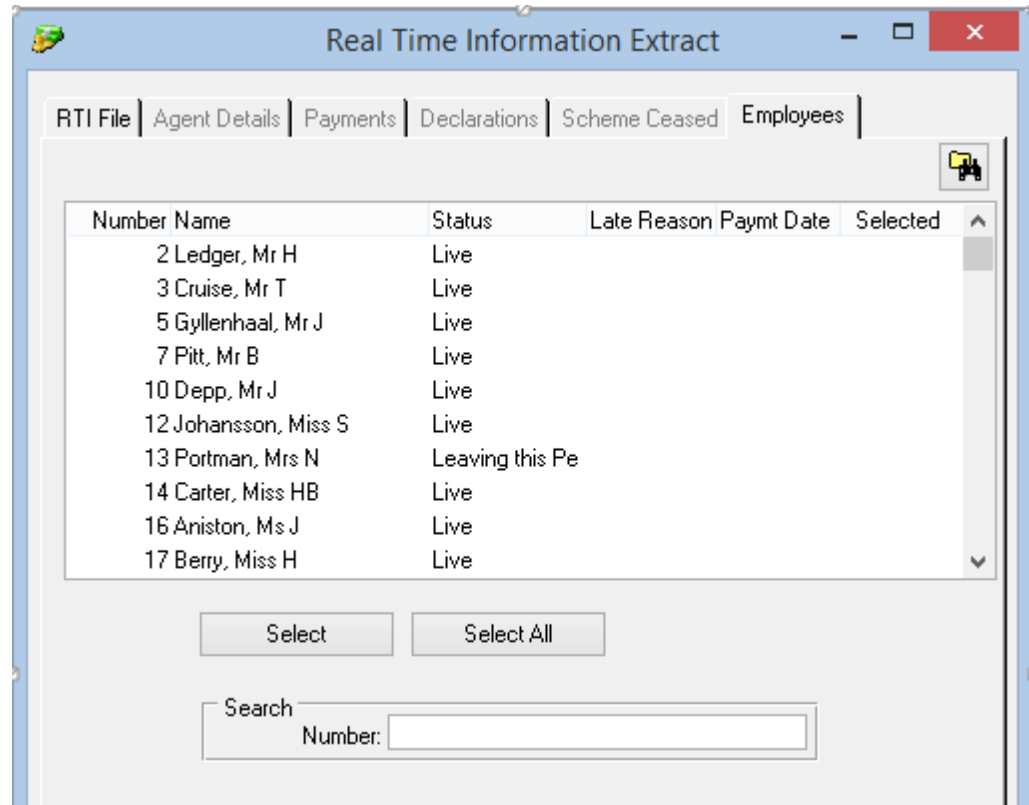
To enter a late reason, highlight the employee and right click on the line. This will open a box from where a late reason can be selected.

If no payment date is entered the current period payslip date will be written to the FPS file.
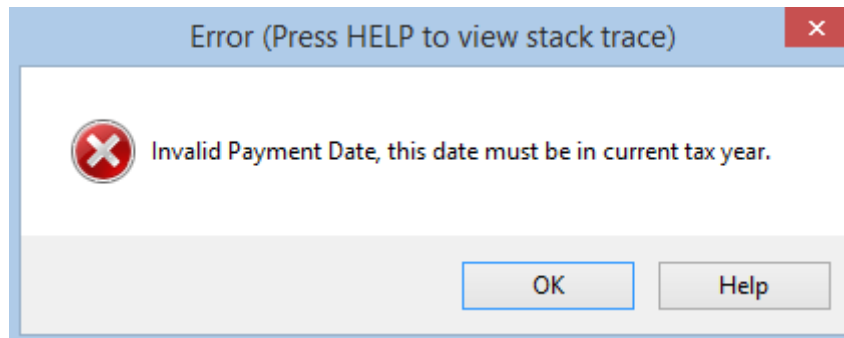
As with the Full FPS, if the payment date entered is before today, a message will be displayed asking the user to enter a late reason:

Select 'Yes' to return to the screen and enter a late reason.

If the date entered is not in the current tax year the following error will be output:

Click Create File to generate the FPS (Individual) file.

6.1.4 File Compression

If a parameter of 'COMPRESS' is set against the RTI Extract program (py95) the FPS file will be created in a compressed format. This will create the compressed FPS file that should be submitted to HMRC and an additional EmpData.xml file which provides details of the employees included within the compressed file.

Compressed FPS files may have to be sent where there are a very large number of employees included within the FPS.
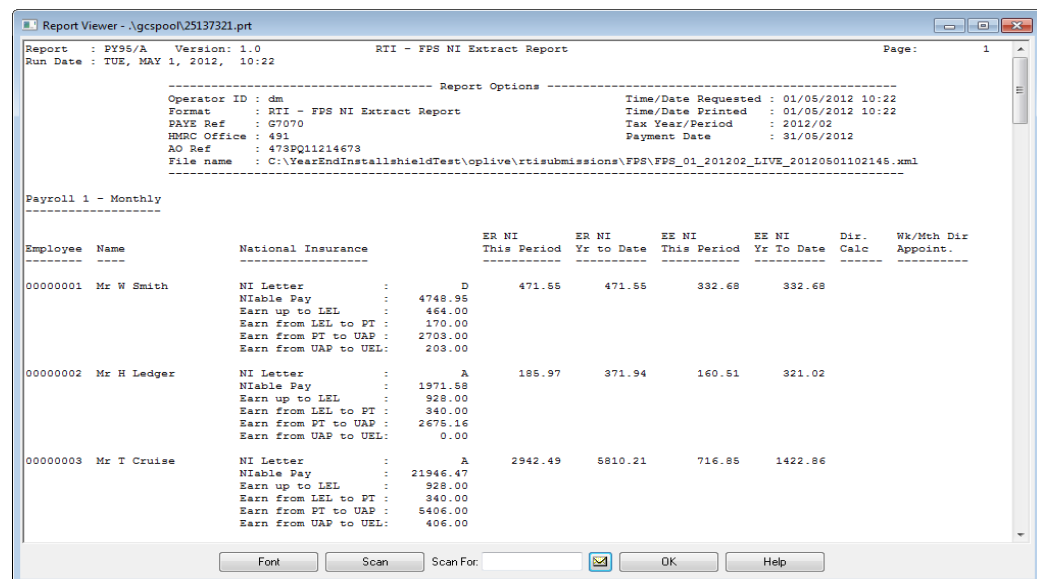
Contact Payroll Support for details.

6.2 FPS Reports

When the FPS XML file is successfully created several spool reports are automatically output, as detailed in the following sections.

6.2.1 RTI – FPS NI Extract Report

This report will list all employees and employers National Insurance values for the current period and also year to date values.

The FPS Reports as described in the following sections will be produced and available to view through the Print Manager or to Excel.

The file is now available for submission via the RTI Gateway submission.

If a late reason was entered at run time it will be displayed in the header section of the report:
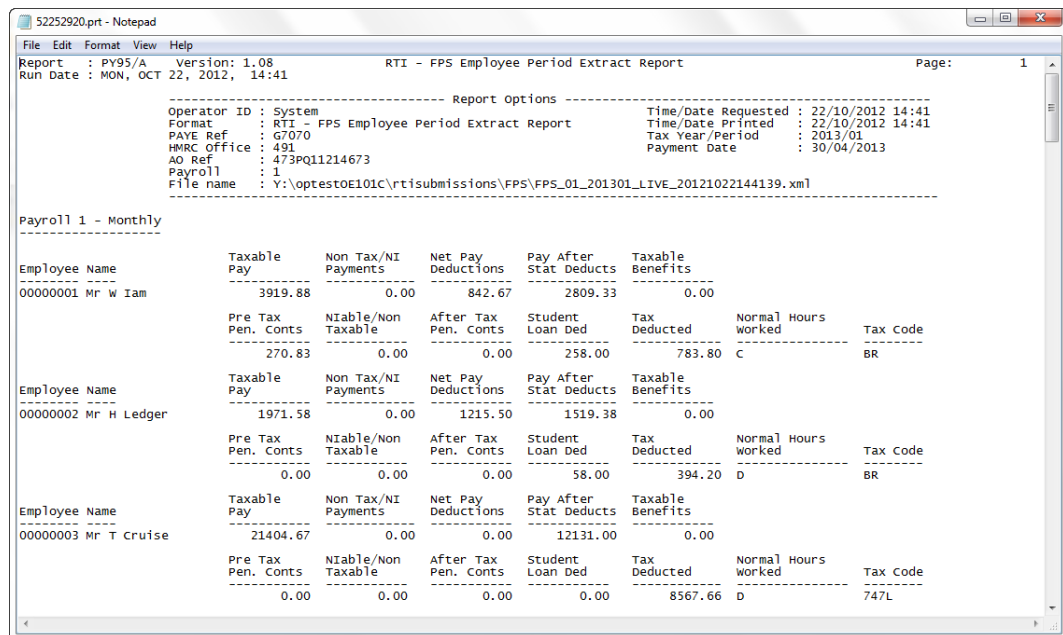
```
Report   : PY95/A   Version: 1.08        RTI – FPS Employee Details Extract Report              Page:      1
Run Date : FRI, MAY 17, 2013,  11:18
         -------------------------------------- Report Options --------------------------------------------
         Operator ID : System                              Time/Date Requested : 17/05/2013 11:18
         Format      : RTI - FPS Employee Details Extract Report   Time/Date Printed  : 17/05/2013 11:18
         PAYE Ref    : 8129072                             Tax Year/Period     : 2013/01
         HMRC Office : 961                                 Payment Date        : 25/04/2013
         AO Ref      : 961PB08129072
         Payroll     : 2
         File name   : X:\opliveOE102B\rtisubmissions\FPS\FPS_8129072_02_201301_LIVE_20130517111826.xml
         Late Reason : A – Notional payment: Payment to Expat by third party or overseas employer.
         ----------------------------------------------------------------------------------------------------
```

6.2.2 RTI - FPS Employee Payments Extract Report

This report details employee current period values. There is a section at the foot of the report displaying payroll totals which will assist with the reconciling of values.

> **Taxable Pay –** taxable pay for the employee in the current period

> **Non Tax/NI Payments** – this is the combined value of all net payments the employee has received i.e. payments made against elements that are set up as non-taxable and non-NIable

> **Net Pay Deductions –** this is the total value of all deductions from pay after Tax and NI. This does not include before tax pension deductions i.e. those made under 'Net Pay Arrangements'. If an employee's pay is split over 2 bank accounts then the smaller of the two payments will be added here. Similarly if an employee is paid by cash or cheque the full net payment will be added.

> **Pay After Stat Deducts –** the value of pay after Tax, NI and Student Loan repayments have been deducted

> **Taxable Benefits –** total value of all taxable benefits paid

> **Pre Tax Pen. Cons** – the value of pre-tax pension deductions

> **NIable/Non Taxable** – this is the total value of all NI'able but non-taxable payments

> **After Tax Pen. Cons -** the value of post-tax pension deductions

> ➢ **Student Loan Ded -** the value of Student Loan deductions

> ➢ **Tax Deducted -** the value of tax deductions

> ➢ **Normal Hours Worked –** one of the following bandings is output according to the employees hours per week from the employee record.

- o Up to 15.99 hours

- o 16 to 23.99 hours

- o 24 to 29.99 hours

- o 30 hours or more

- o Other (This will be output if 0.00 hours are held against the employee record)

> ➢ **Tax Code** – outputs the employee's tax code

6.2.3 RTI - FPS Employee YTDs Extract Report

This report displays employees' statutory year to date values with a summary showing the payroll totals at the bottom of the report.

6.2.4 RTI - FPS Starter / Leaver Extract Report

This report displays all new employees that have been paid and any leavers processed in the current period.

The report is broken down into 2 separate sections: -

➢ New Starters

➢ Leavers

6.2.5 RTI - FPS Employee Details Extract Report

The FPS Employee Details Extract report shows employee static data that has been included in the FPS XML file.

6.2.6 RTI – FPS Exception Report

If there are any validation errors the FPS extract will NOT be created. An FPS Exception report, as shown below, will be output detailing the reasons for failure.

Corrections should be made and the file recreated.

6.2.7 RTI – FPS Excluded Employees Report

If there are any employees who have been excluded from the Full FPS, they will be reported on the FPS Excluded Employees report:

6.2.8 RTI – FPSINDIV Reports

These are the same as 6.2.1 to 6.2.6 but for ease of identification are specific reports for individual FPS.

6.2.9 RTI – FPSINDIV Employee Late Reason Report

The FPSINDIV Employee Late Reason report shows the individual employees with their late reason and payment dates that have been entered on screen:

7 RTI Gateway Submission (FPS)

7.1 Submitting the FPS

After the FPS XML file has been created, it must be submitted to HMRC. This is done using the RTI Gateway Submission program.

The FPS file can be sent either directly from the RTI Extract program or by selecting **RTI Gateway Submission** from the menu.

If the 'Enable Submit File' is ticked against the RTI System Record (see section 3.1) then on creation of the FPS file the 'Submit File' button will become enabled – as shown below. This will automatically open the RTI Gateway Submission program with file details pre-populated.
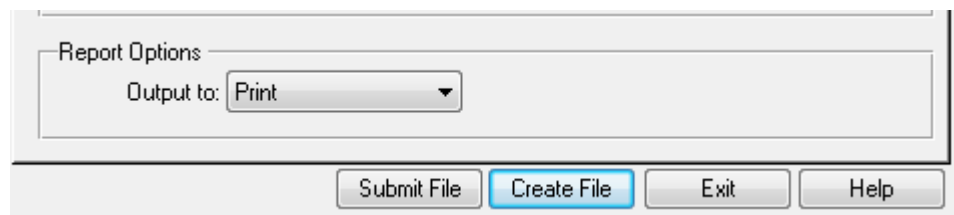
Whether the RTI Gateway Submission program is opened via the menu or using the 'Submit File' on the RTI Extract program, the following screen will be displayed:
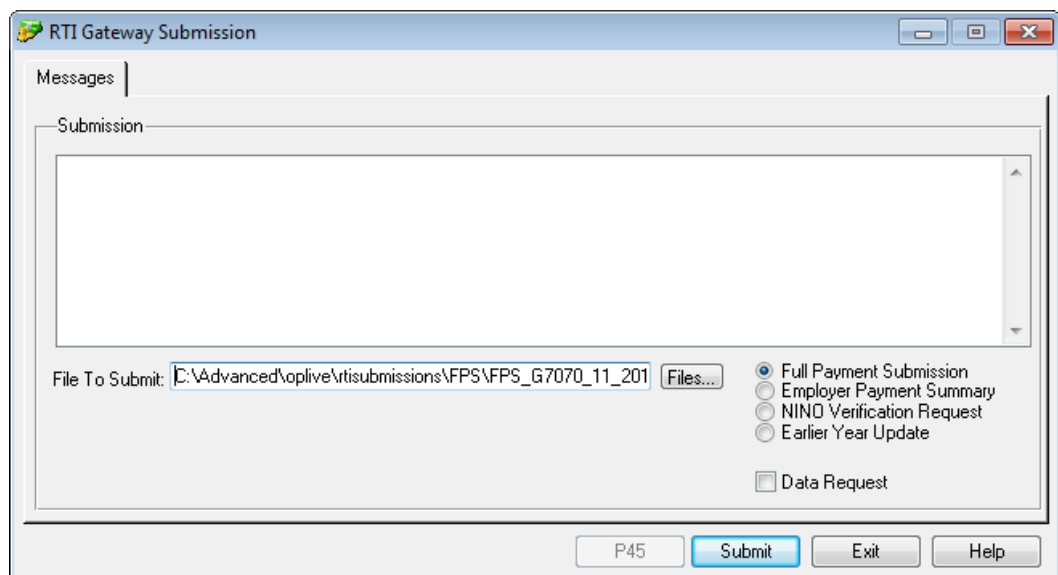
If the 'Submit File' option was used on the RTI Extract program then the Full Payment Submission radio button will have been automatically selected and file details will be pre-populated.

If the 'Submit File' option was not used on the RTI Extract runtime screen then select the Full Payment Submission radio option and then click on the 'Files' button to browse to the relevant FPS XML file to be submitted. Select the relevant FPS XML file and click on the 'Submit' button. The program will start submitting the date to the Government Gateway.

Check Print Manager for relevant reports.

If 'Enable Submit File' is ticked on the RTI System Record Maintenance program and there are employees included within the FPS that has been submitted with a status of 'Leaving This Period', then on successful submission of the FPS file the P45 button will be enabled.
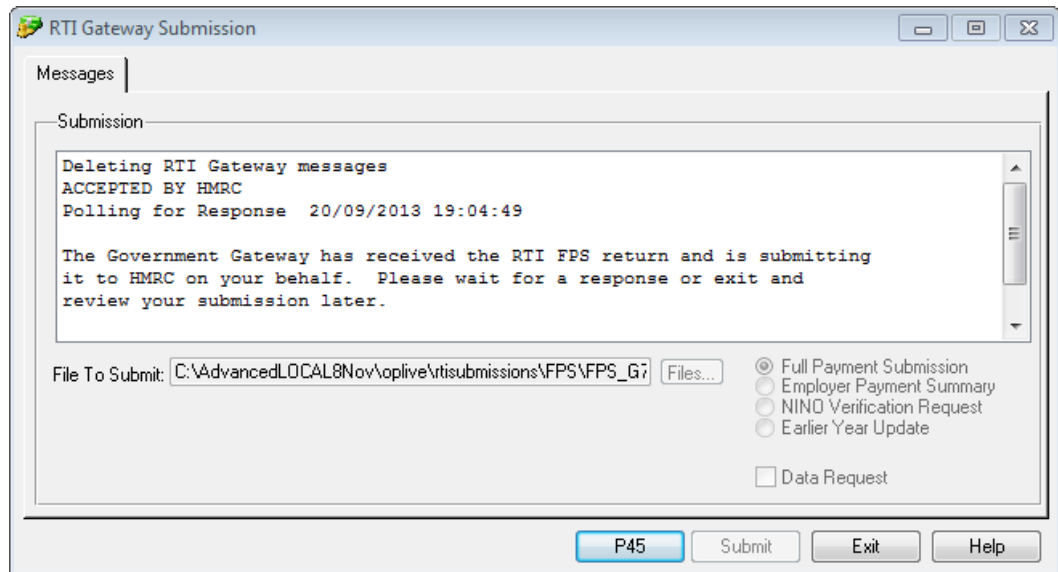
Click on the 'P45' button to open the P45 Print program from where the relevant P45s can be printed.
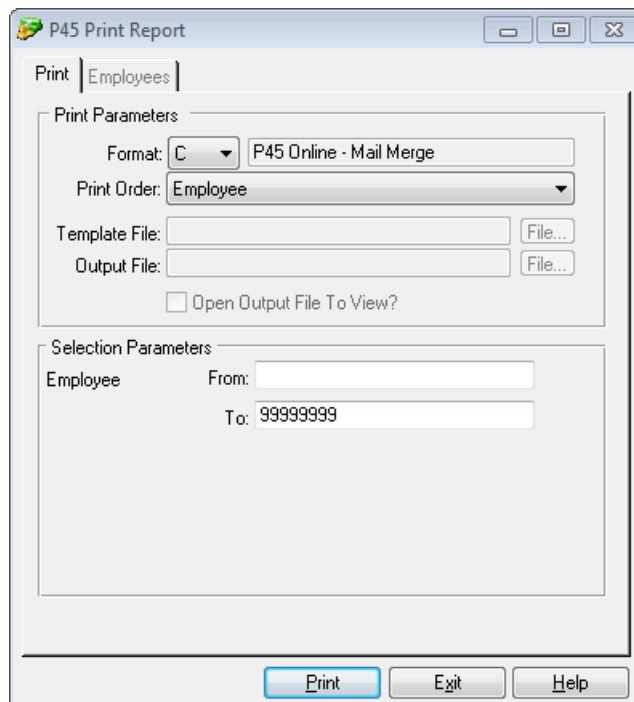
If you do not wish to print P45s at this stage simply exit out of the program.

7.1.1 Sent Folder

The successfully submitted FPS XML file will automatically be moved into a Sent folder \rtisubmissions\fps\sent. If the Sent folder does not exist, the system will create one.
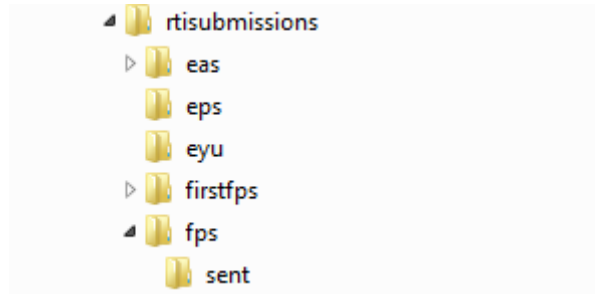
7.2 FPS Submission Reports

When the FPS XML file is submitted reports as defined in this section will be output to Print Manager.

7.2.1 RTI – FPS Gateway Submission Acceptance Report

When the FPS XML file is successfully submitted, an FPS Gateway Submission Acceptance report will be output to Print Manager as shown below:
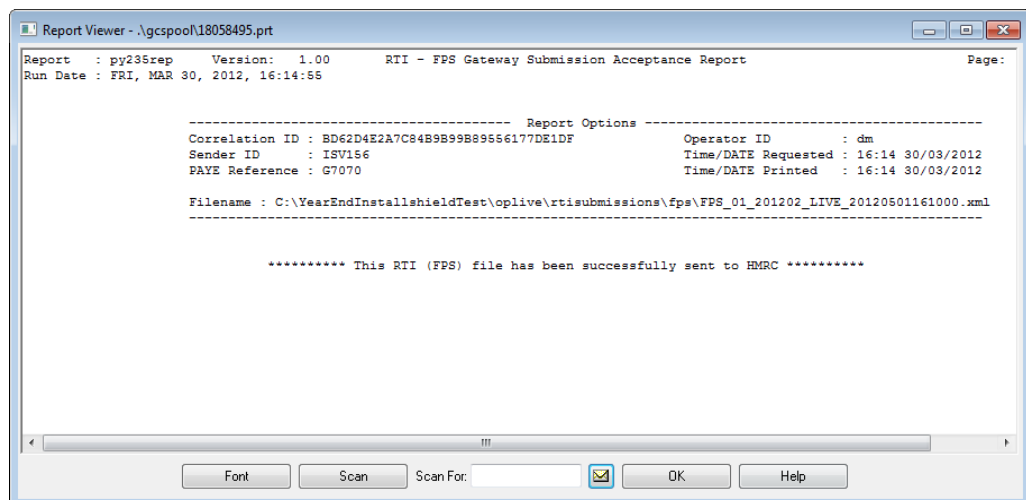
7.2.2 RTI – FPS Gateway Submission HMRC Response

An HMRC Response report (in format returned by HMRC) showing the FPS XML file was successfully accepted will also be output to Print Manager as shown below:
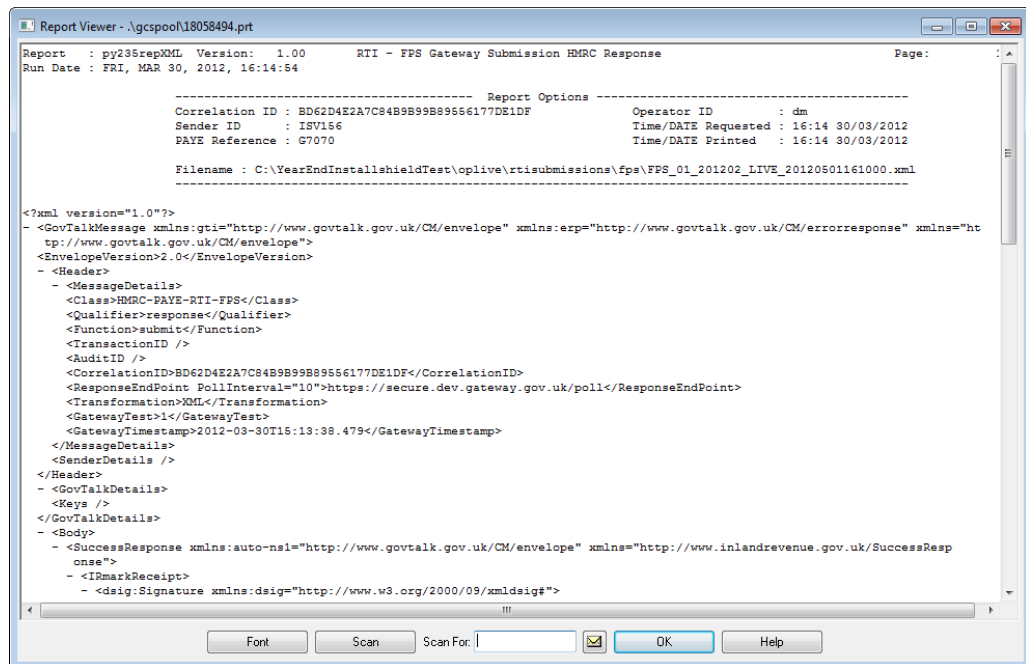
7.2.3 RTI – FPS Gateway Submission Rejection Report

If the FPS XML file is rejected an FPS Gateway Submission Rejection report will be output to Print Manager as shown below:
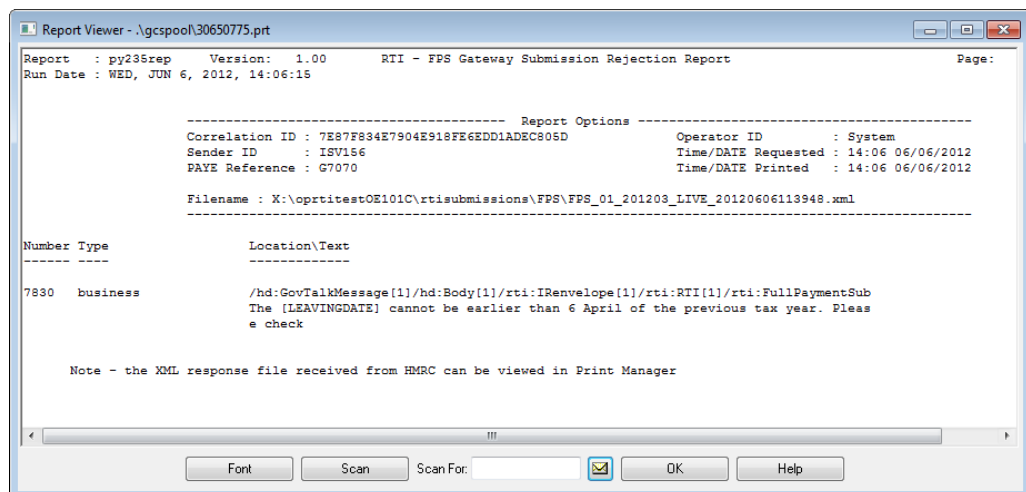
7.2.4 RTI – FPS Gateway Submission HMRC Response

An HMRC Response report (in format returned by HMRC) showing the FPS XML file
was rejected will also be output to Print Manager as shown below: -
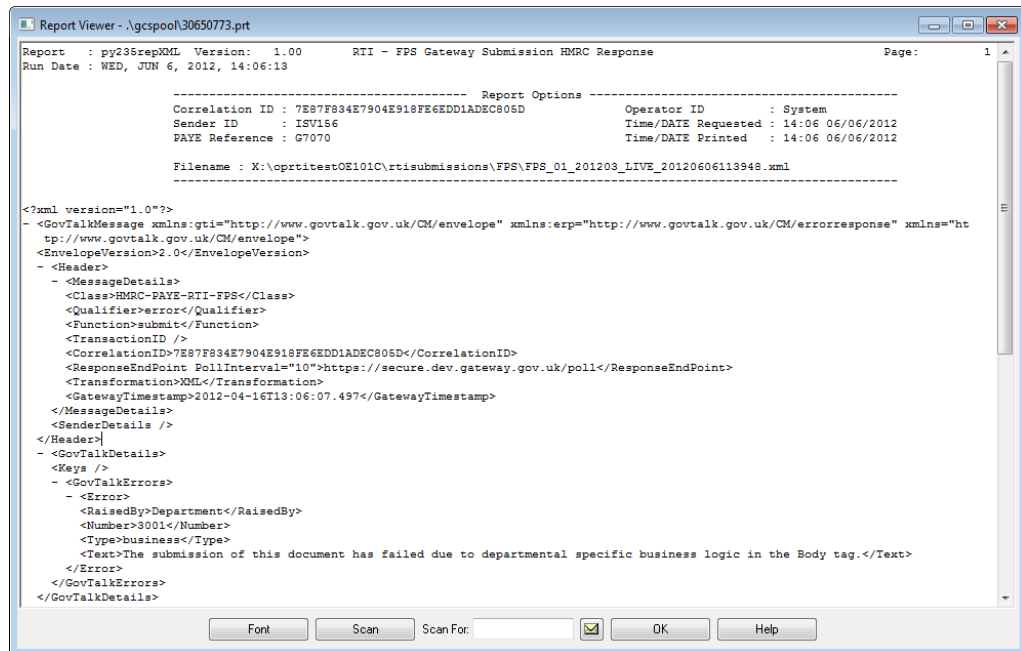
7.3 Exiting During Submission

If the user was to click on the **Exit** button during the submission, the program will close however the FPS file will continue to submit to HMRC in the background.

The following message will be displayed: -
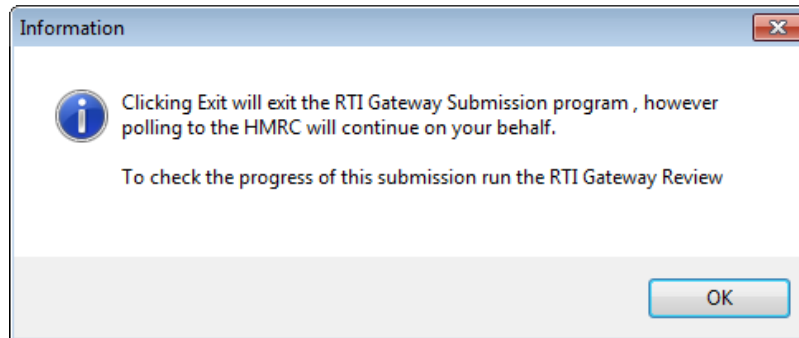
Select **OK**.

A Gateway Submission Acknowledgement Report will be produced in the Print Manager as shown below: -

```
Report    : py235rep    Version:   1.00       RTI - EPS Gateway Submission Progress Report                                  Page:
Run Date : WED, SEP 18, 2013, 16:08:30


                    -------------------------------------- Report Options -------------------------------------------
                    Correlation ID : 81264EC68AB8435BA8FC48609203C6F1               Operator ID        : System
                    Sender ID      : ISV156                                         Time/DATE Requested : 16:08 18/09/2013
                    PAYE Reference : G7070                                          Time/DATE Printed   : 16:08 18/09/2013

                    Filename : X:\optestOE101C\rtisubmissions\eps\EPS_G7070_201311_LIVE_20130918160725.xml
                    --------------------------------------------------------------------------------------------------


                              ********* This RTI (EPS) file is still polling to HMRC *********

                         ****** The Gateway Review program must be run to check the progress of the submission ******
```
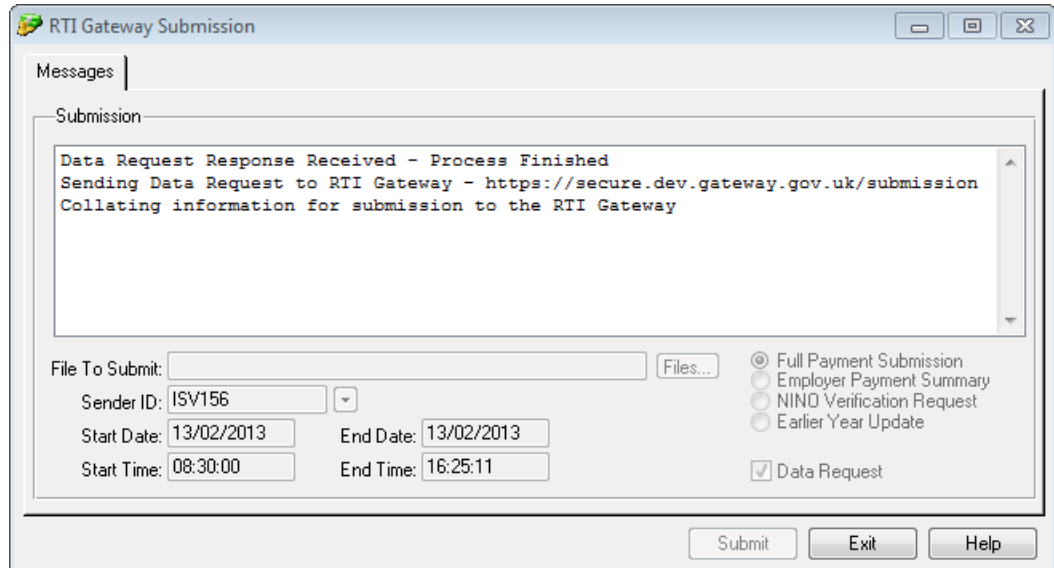
Note – the report shown here is for an EPS.

The user can then use the Correlation ID detailed in the Report Options section of the report to check the progress of the submission via the Gateway Review program.

We recommend that you do not exit the program and that the submission is left to complete.

7.3.1 Data Request

The 'Data Request' option in the RTI Gateway Submission program can be used to check the progress of an XML file submission which was exited before the polling process was completed.
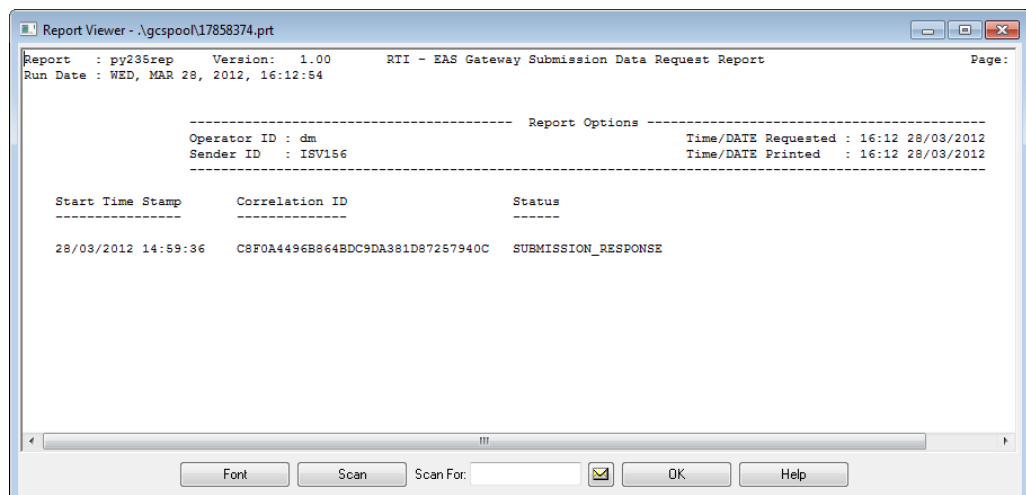
Select the appropriate Sender ID from the drop down and also the RTI class that was submitted.

The 'Start Date' and 'End Date' fields will default to today's date. The 'Start Time' and 'End Time' will show a range up to the current time. Enter a date and time range which will cover when the XML file was submitted.

Click on 'Submit' to check progress of XML files submitted during the time range entered.

When the Data Request is completed, a Gateway Submission Data Request spooled report will be output as shown below: -

This will show the Correlation ID which can then be used by the RTI Gateway Review program to review the progress of the XML file.
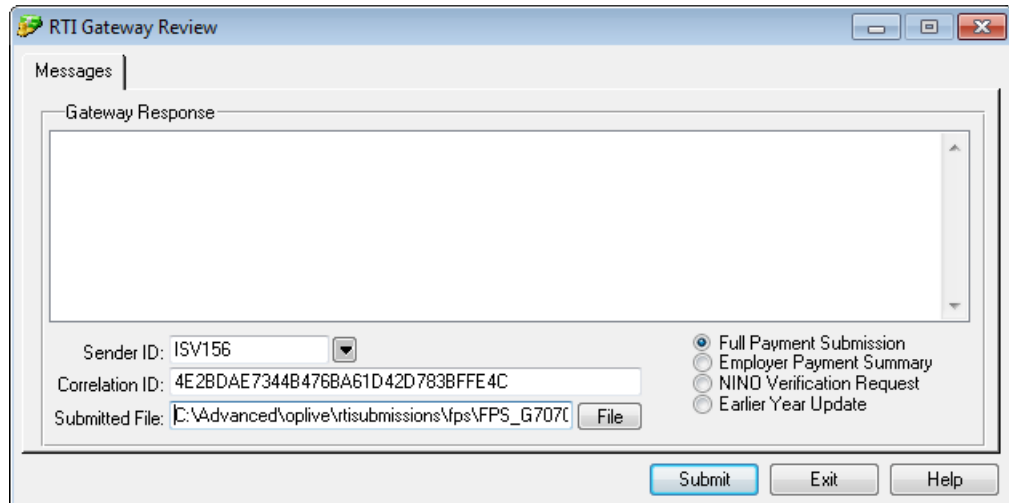
7.3.2 RTI Gateway Review

If the RTI Gateway Submission program was exited during the polling stage, the Gateway will continue to submit the RTI file to HMRC.

The RTI Gateway Review program allows progress of the RTI submission to be reviewed at any time.

Select **RTI Gateway Review** from the menu.

The following screen will be displayed:-
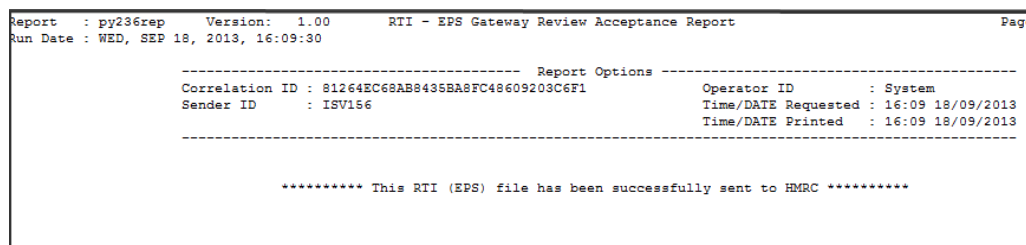
> Select relevant RTI class i.e. FPS, EPS, NVR or EYU

> Select the appropriate 'Sender ID' using the drop down

> Copy/paste the 'Correlation ID' from the Gateway Submission Acknowledgement Report or the Gateway Submission Data Request Report

> Click on the 'File' button and select the relevant file from the corresponding RTI class directory.

Click on 'Submit' to check progress of the XML file with this Correlation ID.

The RTI Gateway Review will commence polling to the Gateway to check the progress of the Correlation ID entered.

When the review is complete, a message will be displayed on screen to advise that the XML submission has been accepted or rejected and a report created in Print Manager.

When a successful Gateway Review Acceptance is received for any RTI class, the relevant xml file is moved to the sent folder e.g. ..\rtisubmission\eps\sent

Note – if the files being submitted to HMRC are compressed i.e. the COMPRESS parameter is set against the RTI Extract program (py95) then when the FPS extract is run 2 separate files are generated – the FPS file and an EmpData.xml file. It is the FPS file that should be selected in the 'Submitted File' field.

When the successful Gateway Review Acceptance is received for a compressed file both the FPS and EmpData.xml will be moved to the sent folder.

8 Employer Payment Summary (EPS)
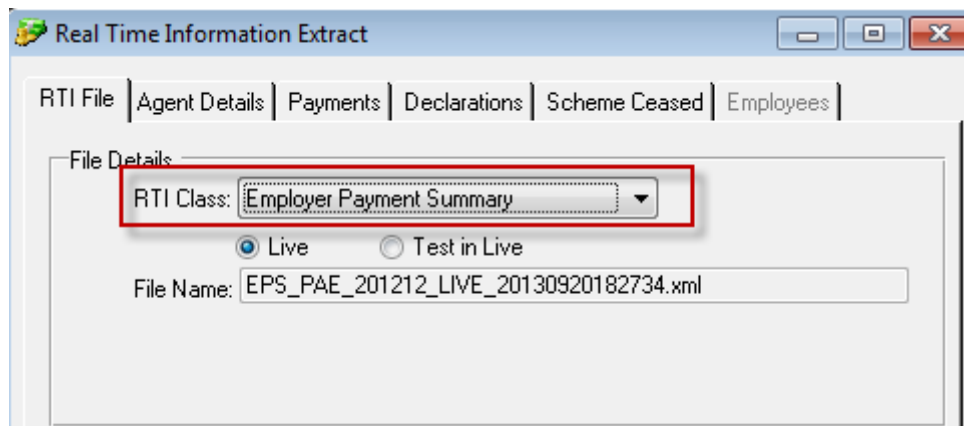
The EPS is generated outside the normal payroll processing cycle. **It must be created once per tax month per PAYE Reference.** It should be submitted to HMRC before the payment of Tax and NI is made over to HMRC i.e. by 19th of the month.

An EPS should be generated and submitted to HMRC in order to claim recovery of statutory payments, NICs compensation on statutory payments or Construction Industry Scheme (CIS) deductions suffered.

An EPS is also to be used to advise HMRC that there have been no employees paid in the PAYE Reference in the relevant tax month.

8.1 Creating the EPS

8.1.1 RTI File Tab

➢ **RTI Class**

From the RTI class field select 'Employer Payment Summary' from the drop down list.

➢ **File Type**

An optional 'Test-in-Live' file can be created and sent to HMRC. If this option is used it is imperative that a separate 'Live' file is also created and sent. 'Live' or 'TIL' will be an integral part of the file name.

➢ **File Name**

The filename is a read only field and is generated based on the RTI class selected, the PAYE Reference, the tax year and month, whether the file being sent is a test or live file and a date and time stamp.

In the above example the file name is
EPS_PAE_201212_LIVE_20130920182734.xml

If Test in Live was selected, the filename would be
EPS_PAE_201212_TIL_20130920182734.xml

PAYE Reference / Payroll

> ➢ **PAYE Reference**
>
> The PAYE Reference displayed will default to the PAYE Reference that the current payroll is linked to in Payroll Parameter Maintenance. This field is read only.
>
> The user can select other available PAYE References from the dropdown to the right hand side of the field.
>
> ➢ **HMRC Office**
>
> The HMRC Office number and description defined against the PAYE Reference selected with be displayed. This field is read only.
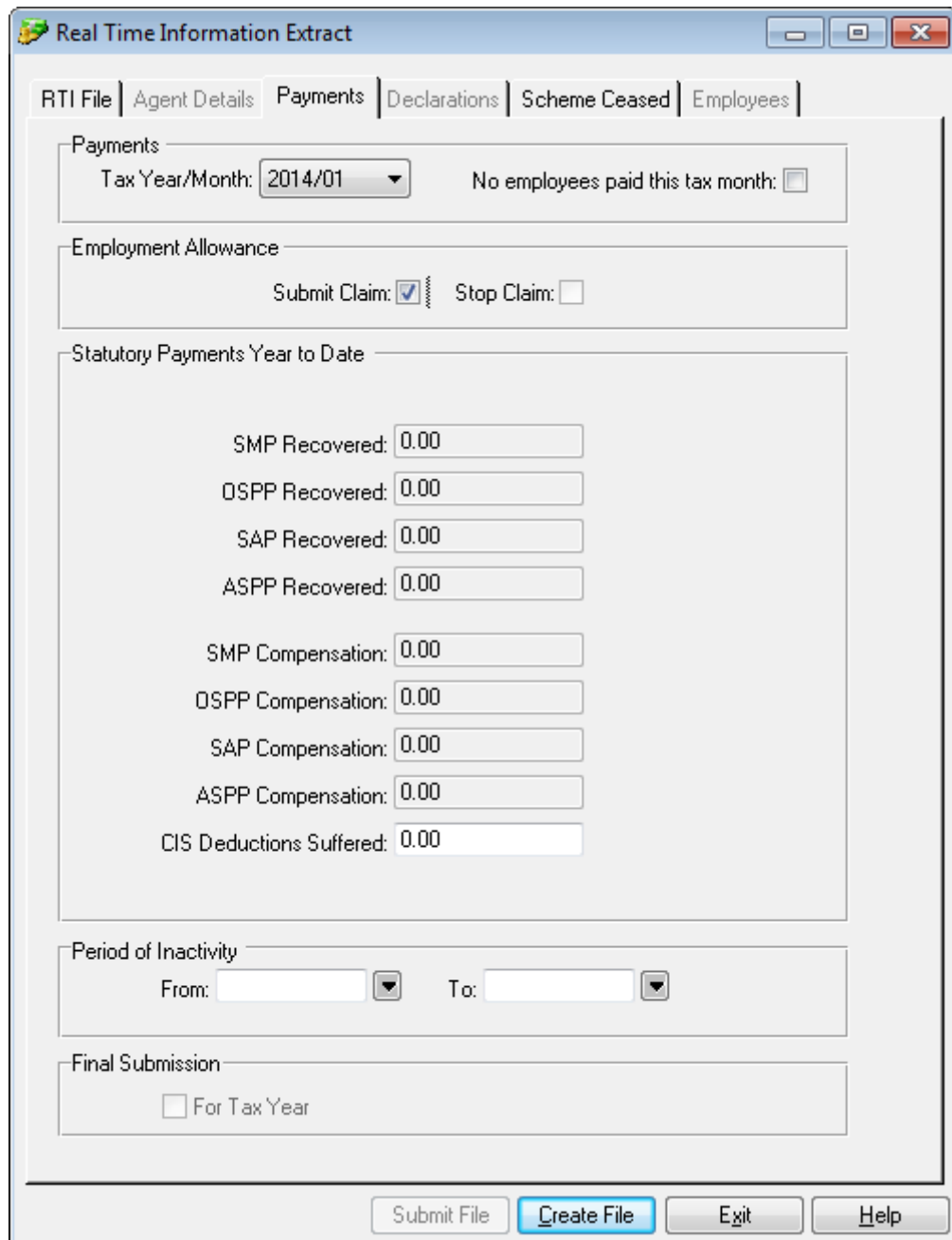
For information on **Sender Details**, **Contact Details** and **Report Options** see section 4.1

8.1.2 Agent Details Tab

See section 4.2

8.1.3 Payments Tab

When creating an EPS XML file, the 'Payments' tab is enabled as follows:

Note – 'SSP Recovered' and 'NICs Holiday' have been removed as of first 2014 EPS submission.

Payments

➢ **Tax Year/Month**

The Tax Year/Month displays the last period processed. This is the last period that every payroll attached to the PAYE Reference that is to be processed has had the Period End processed i.e. where the 'Processed' flag is set to yes against the period plan records.

➢ **No employees paid this tax month**

This should only be selected if no employees have been paid in the tax month within the PAYE Reference about to be processed. If selected, all the Statutory Payments Year to Date fields are zeroised.

Employment Allowance

The Employment Allowance is available from 6 April 2014 and allows employers to reduce their employer Class 1 NICs by £2000 every tax year. The £2000 can only be claimed against one PAYE reference. The reduction in payment is a manual task for the employer ie they simply reduce the physical payment being made to HMRC. If there is insufficient Class 1 NICs in a tax month then the partial deductions can be made until £2000 is used up – again this would be controlled by the employer: -

➢ **Submit Claim**

This field is ticked to indicate that the employer wishes to claim the £2000 EA. The indicator is only set once allowing subsequent annual reduction in Class 1 NICs to be made. The date that the EPS has been successfully submitted will be written to the ER PAYE Reference Maintenance program on the RTI tab in a new field 'Claim Submitted'.

➢ **Stop Claim**

This field is ticked to indicate that the employer is no longer entitled or wishes to stop paying. The date that the EPS has been successfully submitted will be written to the ER PAYE Reference Maintenance program on the RTI tab in a new field 'Claim Stopped'.

Statutory Payments Year to Date

If any Statutory Payments have been made in the previous tax month, the recovery and compensation values will be automatically displayed here, as shown below: -

➢ **SMP Recovered**

This field is automatically populated with the total Statutory Maternity Pay value to be recovered for all payrolls included in the PAYE Reference. The value shown is the year to date value.

➢ **OSPP Recovered**

This field is automatically populated with the total Ordinary Statutory Paternity Pay value to be recovered for all payrolls included in the PAYE Reference. The value shown is the year to date value.

➢ **SAP Recovered**

This field is automatically populated with the total Statutory Adoption Pay value to be recovered for all payrolls included in the PAYE Reference. The value shown is the year to date value.

➢ **ASPP Recovered**

This field is automatically populated with the total Additional Statutory Paternity Pay value to be recovered for all payrolls included in the PAYE Reference. The value shown is the year to date value.

> ➢ **SMP Compensation**

This field is automatically populated with the total Statutory Maternity Pay compensation value for all payrolls included in the PAYE Reference. The value shown is the year to date value.

> ➢ **OSPP Compensation**

This field is automatically populated with the total Ordinary Statutory Paternity Pay compensation value for all payrolls included in the PAYE Reference. The value shown is the year to date value.

> ➢ **SAP Compensation**

This field is automatically populated with the total Statutory Adoption Pay compensation value for all payrolls included in the PAYE Reference. The value shown is the year to date value.

> ➢ **ASPP Compensation**

This field is automatically populated with the total Additional Statutory Paternity Pay compensation value for all payrolls included in the PAYE Reference. The value shown is the year to date value.

> ➢ **CIS Deductions Suffered**

This field should be manually completed if there are any CIS Deductions.

Period of Inactivity

This should only be completed if payrolls within the PAYE Reference are not being processed for a period of time. It will advise HMRC that no FPS's will be submitted over the date range entered. The maximum period of inactivity that can be entered is 12 months.

> ➢ **From**

If entered this should be start of the next tax month

> ➢ **To**

Enter date that period of inactivity finishes

Final Submission
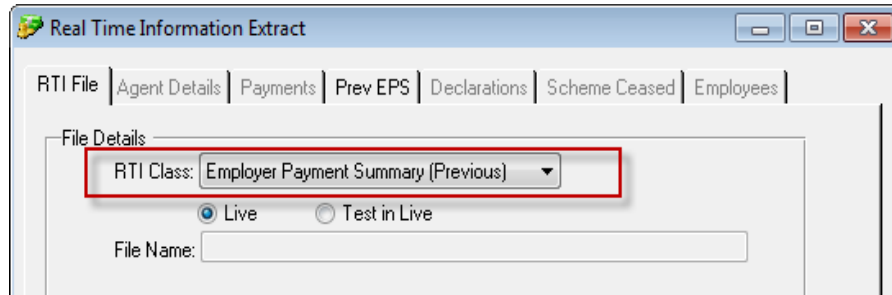
> ➢ **From Tax Year**

This gets auto-ticked in the final period of the tax year

8.1.4 Previous EPS Tab

When RTI class 'Employer Payment Summary (Previous)' is selected, the 'Prev EPS' tab will be enabled.

From this tab an EPS can be recreated relating to a previous tax year. An EPS can be submitted to HMRC in the required format for up to the previous 6 years.

➢ **Filename**

The filename created is the same format as for current EPS. Once the user selects the previous tax year, the filename will be auto-generated as follows

EPS_PAYERef_TaxYear and TaxMonth12_LIVE or TIL (depending on whether live or test-in-live file)_date and time stamp.xml e.g.

EPS_G7070_201212_LIVE_20120528150359.xml

or for a test-in-live file:

EPS_G7070_201212_TIL_20120528150359.xml

(where date is 28/5/2012 and time is 15:03:59)

➢ **Tax Year**

The user is able to select the previous tax year that they require to re-submit. A maximum of 6 previous tax years will be held starting from tax year 2012/13. The tax year is displayed as YYYY/12 as tax month 12 and will hold the final EPS figures for that tax year. Those will be the figures that were submitted to HMRC.

If the tax year selected is changed after updates have been made to any of the statutory payment entries on the list, the following warning message will be displayed:
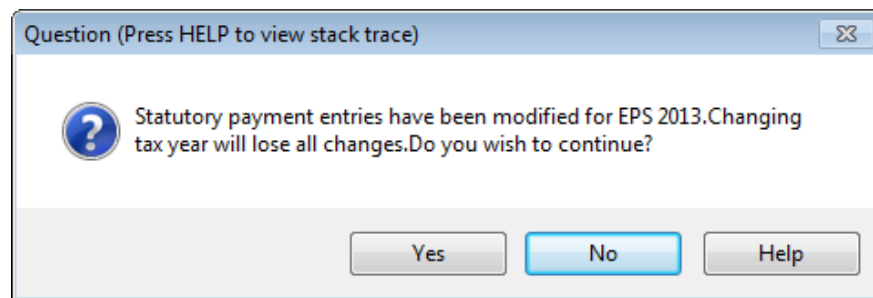
If 'Yes' is selected, then all changes made will be removed.

If the user clicks 'No', then the user will be reverted back to the previously selected tax year and the changes made will be retained.

➢ **Statutory Payments YTD**

When a tax year is selected, the values for the relevant statutory payments YTD will be populated. Depending on the tax year, the respective statutory payments will be populated on screen.

➢ **Modify**

Highlighting the required Statutory Payment and then clicking on the 'Modify' button will allow that value to be updated to the required value.
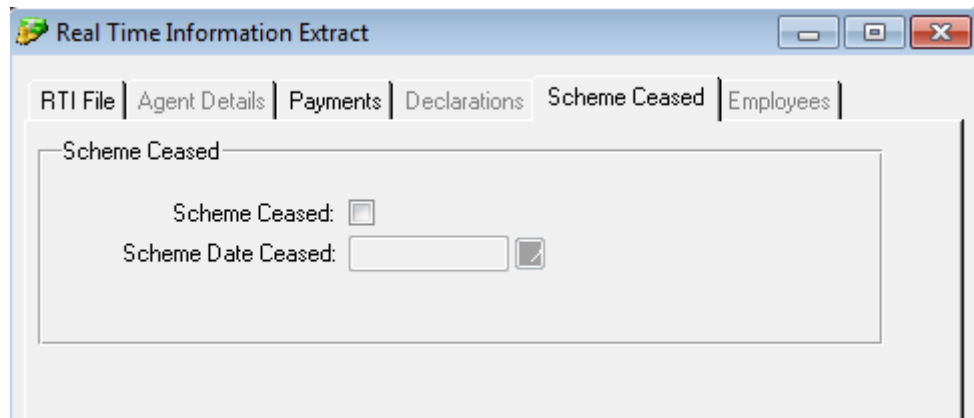
Once all necessary entries have been made the tick box 'I confirm the values entered are correct for all recoveries for the Tax Year' must be selected, the 'Create File' button will be disabled until user ticks this check-box.

> ➢ **Create File**

> When selecting 'Create File', an EPS XML extract for the selected tax year will be created in the format for that particular year. The file should be submitted in the usual manner, either directly from the 'Submit File' button or at a later time via the Employer Payment Summary option within the RTI Gateway Submission program.

8.1.5 Scheme Ceased Tab

> If RTI Class selected is 'EPS', then Scheme Ceased tab is enabled.
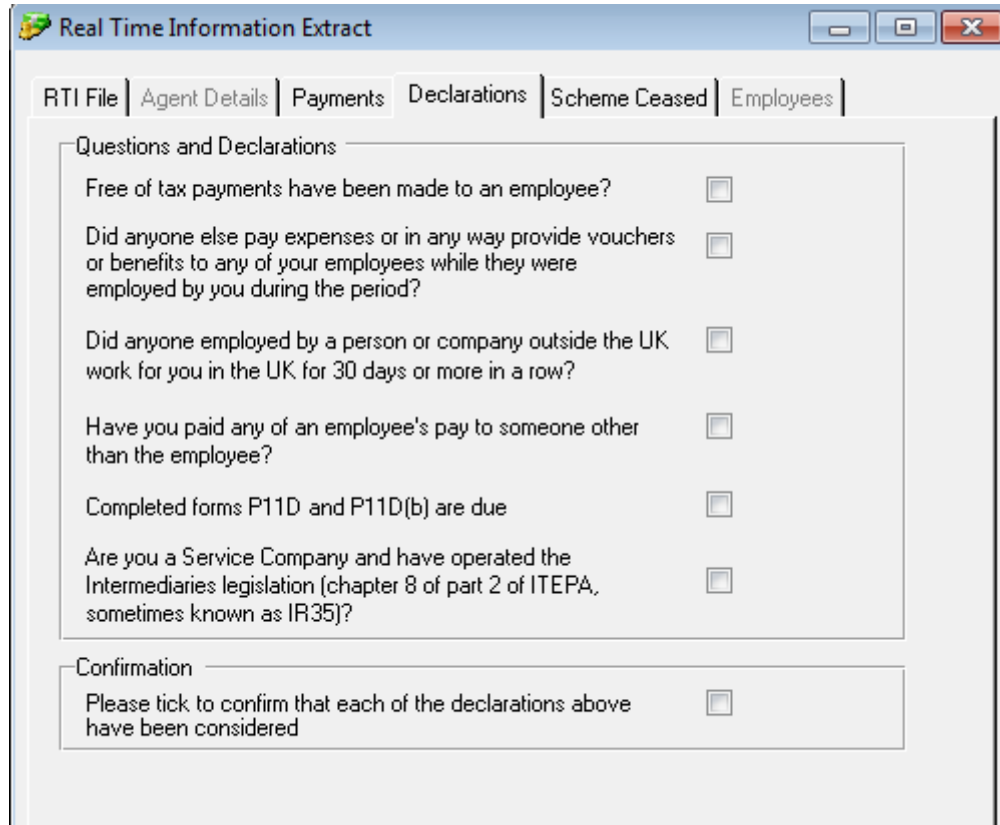
> ➢ **Scheme Ceased**

> This is Optional. The tick box should only be selected if a company stops trading during the current tax year.

> ➢ **Scheme Date Ceased**

> Date must be entered if 'Scheme Ceased' is ticked

8.1.6 Declarations Tab

When 'Scheme Ceased' is ticked, the Declarations tab becomes enabled. All fields on the 'Declarations' tab are unticked and optional. Confirmation tick must be true before 'Create File' button is available.

> ➢ **Questions and Declarations**

The questions and declarations should be ticked, if applicable.

> ➢ **Confirmation**

If no selections are made in the 'Questions and Declarations' section the 'Confirmation' section must still be selected to confirm that each have been considered carefully.

8.2 EPS Reports

When the EPS XML file is created, several reports are output to Print Manager, as detailed in the following sections.

8.2.1 EPS Extract Report

When the 'No employees paid this month' check box is left unticked on the 'Payments' tab and the EPS XML file is successfully created, the EPS Extract report will be created in Print Manager, as shown below:

```
Report   : PY95/A    Version: 1.34              RTI - EPS Extract Report                          Page:    1
Run Date : TUE, APR 1, 2014,  15:06

                           ----------------------- Report Options -------------------------------------
                           Operator ID  : pay                        Time/Date Requested : 01/04/2014 15:06
                           Format       : RTI - EPS Extract Report    Time/Date Printed   : 01/04/2014 15:06
                           PAYE Ref     : G7070                       Tax Year            : 2014
                           HMRC Office  : 491                         Tax Month           : 01
                           AO Ref       : 473PQ11214673
                           Payroll      : 1
                           File name    : C:\AdvancedOP814\oplive\rtisubmissions\EPS\EPS_G7070_201401_LIVE_20140401150153.xml
                           ---------------------------------------------------------------------------------------------

                           SMP  Recovered              :              0.00
                           OSPP Recovered              :              0.00
                           SAP  Recovered              :              0.00
                           ASPP Recovered              :              0.00
                           NIC Compensation on SMP     :              0.00
                           NIC Compensation on OSPP    :              0.00
                           NIC Compensation on SAP     :              0.00
                           NIC Compensation on ASPP    :              0.00
                           CIS Deduction Suffered      :              0.00

                           Employment Allowance        :     Claim submitted
                           Period of Inactivity        :     From:          To:

                           Scheme Ceased               :     No
                           Date Scheme Ceased          :

                           Final Submission            :     No
```
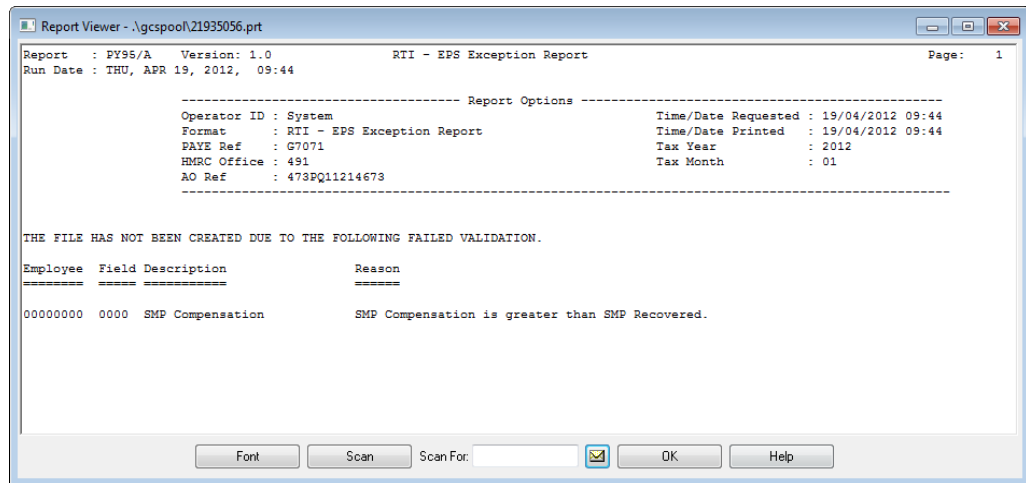
The report will also provide a breakdown of totals per payroll.

When the 'No employees paid this month' check box is ticked on 'Payments' tab the following report is output:

```
Report   : PY95/A    Version: 1.34              RTI - EPS Extract Report                          Page:    1
Run Date : TUE, APR 1, 2014,  15:08

                           ----------------------- Report Options -------------------------------------
                           Operator ID  : pay                        Time/Date Requested : 01/04/2014 15:08
                           Format       : RTI - EPS Extract Report    Time/Date Printed   : 01/04/2014 15:08
                           PAYE Ref     : G7070                       Tax Year            : 2014
                           HMRC Office  : 491                         Tax Month           : 01
                           AO Ref       : 473PQ11214673
                           Payroll      : 1
                           File name    : C:\AdvancedOP814\oplive\rtisubmissions\EPS\EPS_G7070_201401_LIVE_20140401150153.xml
                           ---------------------------------------------------------------------------------------------

                           Employment Allowance : Claim stopped

                           No Payment For Period: From: 2014-04-06  To: 2014-05-05


Report   : PY95/A    Version: 1.34              RTI - EPS Extract Report                          Page:    2
Run Date : TUE, APR 1, 2014,  15:08



Payroll 1    Gotham Weekly
-------------------------
```

8.2.2 EPS Exception Report

If there is any validation errors, an EPS Exception spooled report will be output as shown below:

9 RTI Gateway Submission (EPS)

9.1 Submitting the EPS

After the EPS XML file has been created, it must be submitted to HMRC. This is done using the RTI Gateway Submission program.

Select **RTI Gateway Submission** from the menu.

The following screen will be displayed:
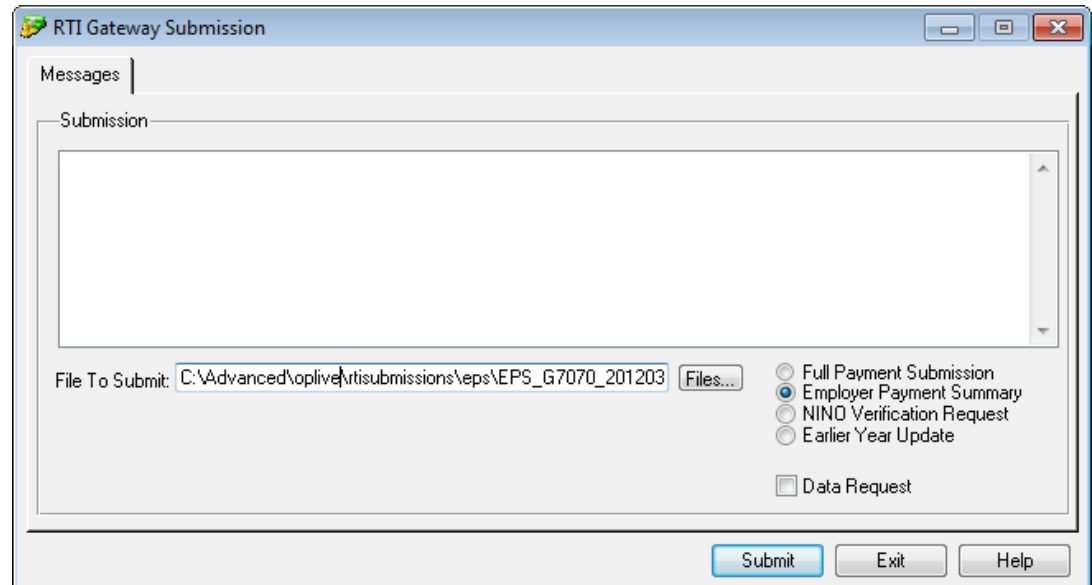
Select the 'Employer Payment Summary' radio button (as shown above).

Click on the 'Files' button to browse to the EPS XML file to be submitted. This will automatically open the EPS folder.

Select the relevant EPS XML file and click on the 'Submit' button. The program will start submitting the file to HMRC.

9.1.1 Sent Folder

The successfully submitted EPS XML file will automatically be moved into a Sent folder \rtisubmissions\eps\sent. If the Sent folder does not exist, the system will create one.
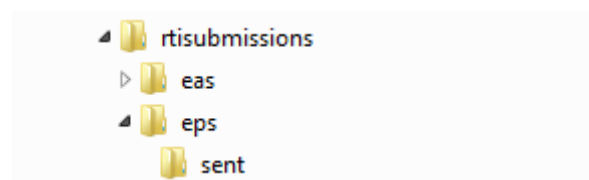
9.2 EPS Submission Reports

When the EPS XML file is submitted to the Government Gateway, reports as detailed in this section are created within Print Manager.

9.2.1 RTI – EPS Gateway Submission Acceptance Report

When the EPS XML file is successfully submitted, an EPS Gateway Submission Acceptance report will be output to Print Manager as shown below: -

9.2.2 RTI - EPS Gateway Submission HMRC Response

An HMRC Response report showing the EPS XML file was successfully accepted will also be output to Print Manager as shown below: -
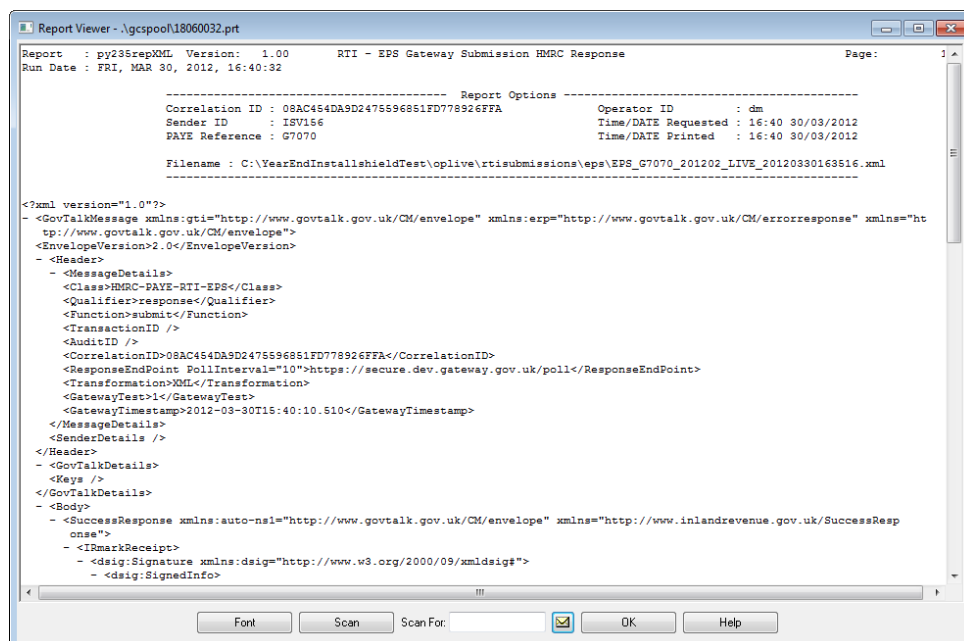
9.2.3 RTI – EPS Gateway Submission Rejection Report

If the EPS XML file is rejected, an EPS Gateway Submission Rejection report will be output to Print Manager detailing the reason for rejection.
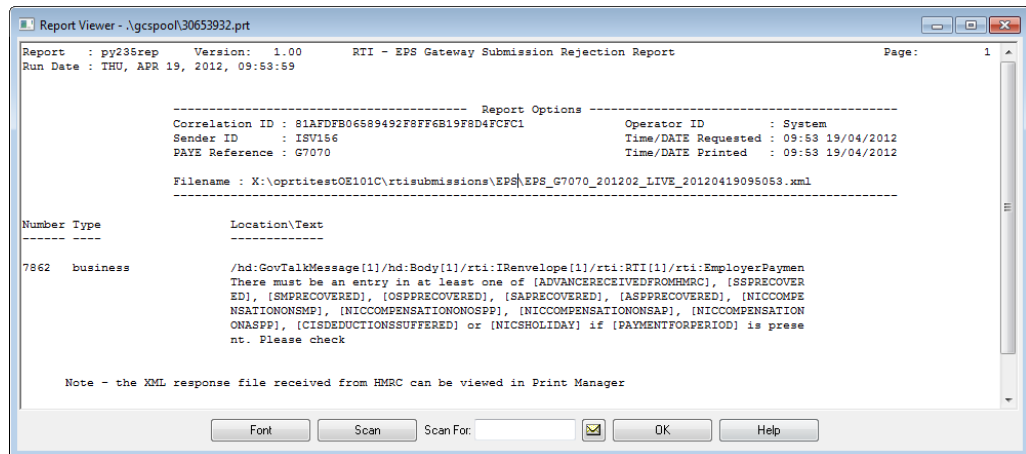
9.3 Exiting During Submission

See 7.3
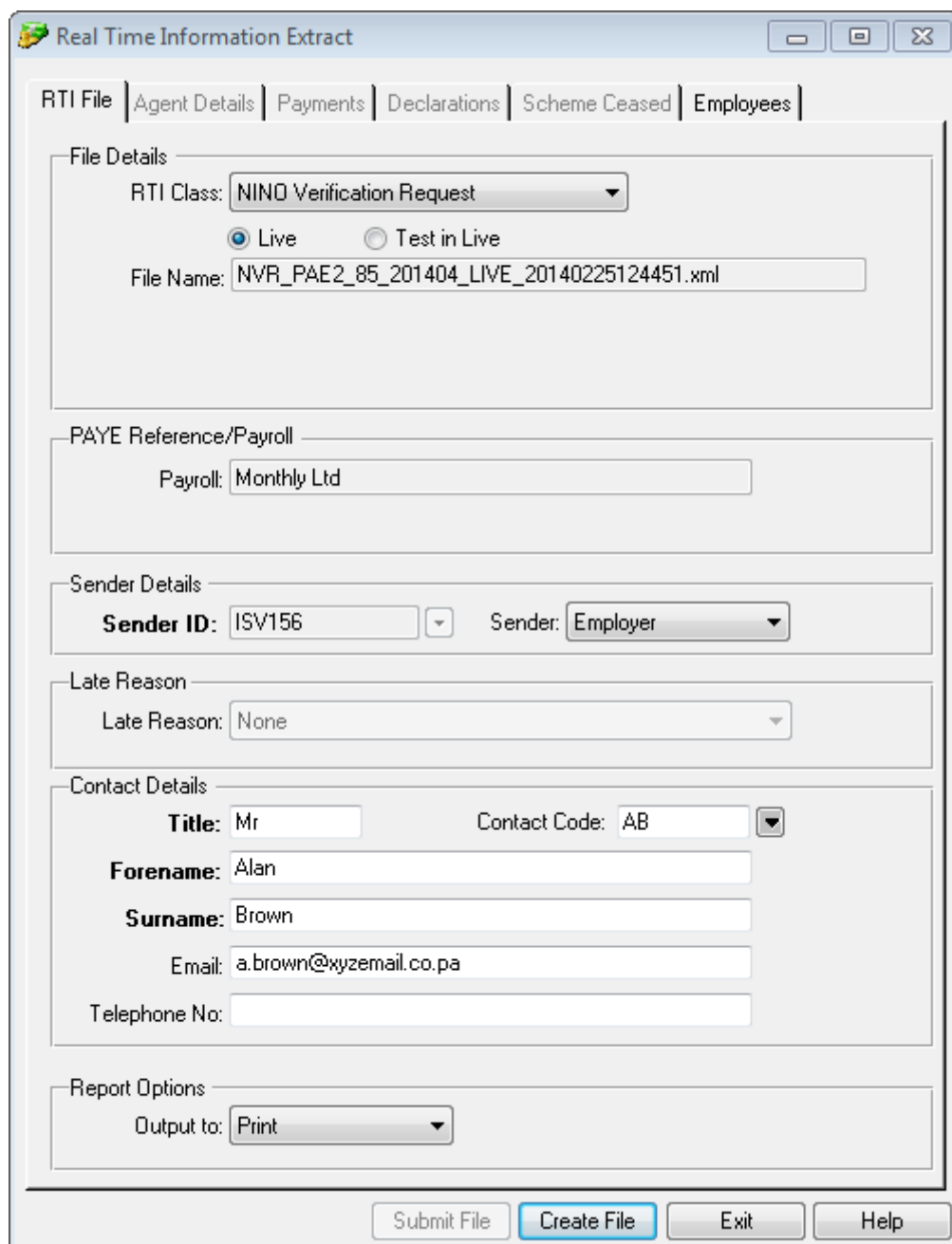
10 NINO Verification Request (NVR)

The NINO Verification Request (NVR) XML file allows employers to validate or obtain National Insurance Numbers for their employees. This can be run at any time during the payroll process.

Employers can request up to 100 National Insurance Numbers in a single submission. This is an HMRC restriction.

10.1 Creating the NVR

Select **RTI Extract** from the menu. The following screen will be displayed:-

10.1.1 RTI File Tab

File Details

> ➢ **RTI Class**
>
> From the dropdown list select NINO Verification Request as displayed above.

> ➢ **File Type**
>
> An optional 'Test-in-Live' file can be created and sent to HMRC. If this option is used it is imperative that a separate 'Live' file is also created and sent. 'Live' or 'TIL' will be an integral part of the file name.

> ➢ **File Name**
>
> The filename is a read only field and is generated based on the RTI class selected, the PAYE Reference, payroll number, the tax year and month, whether the file being submitted is test or live and a date and time stamp.
>
> In the above example the file name is
>
> **NVR_PAE2_85_201404_LIVE_20140225125148.xml**
>
> If Test in Live was selected, the filename would be
>
> **NVR_PAE2_85_201404_TIL_20140225125148.xml**
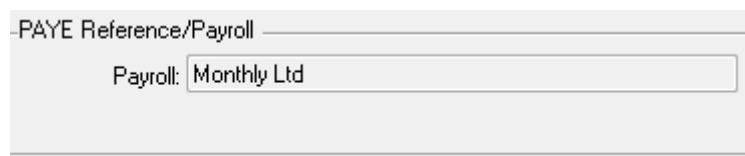
PAYE Reference / Payroll Section

> ➢ **Payroll**
>
> The current payroll description will be displayed by default.

For information on **Sender Details**, **Contact Details** and **Report Options** see section 4.1.1

10.1.2 Agent Details Tab

See section 4.2

10.1.3 Employees Tab

When creating an NVR XML file, the 'Employees' tab is enabled and the user must select an employee as shown below: -
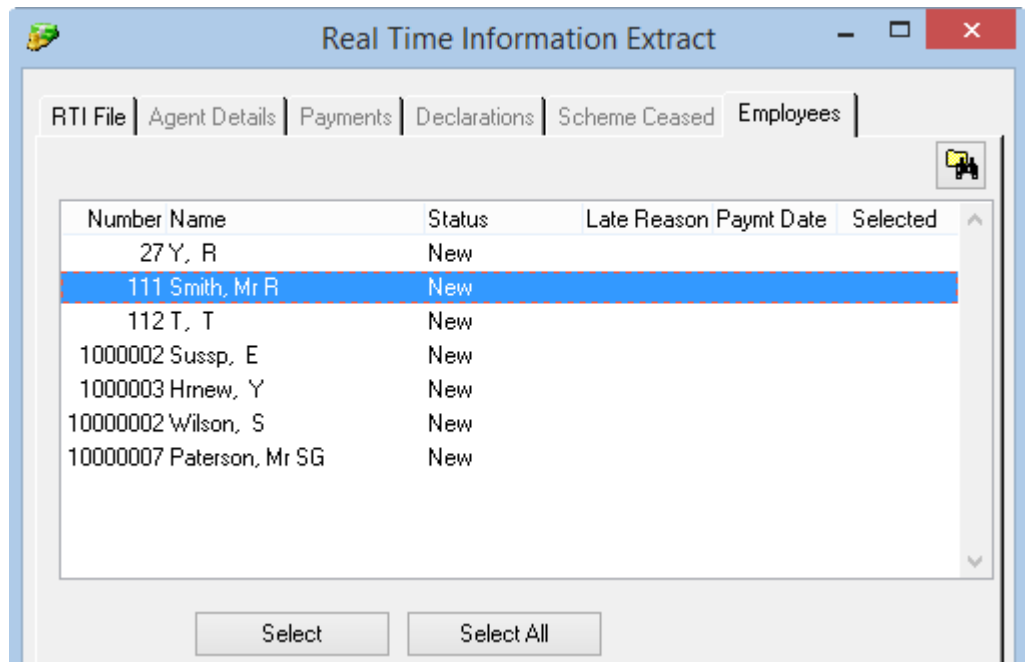
All employees with an employment status of **NEW** will be displayed by default.

If the user needs to verify the NI Number of any existing employees then they can do so by using the query icon.

Highlight the employee(s) to be included in the XML file and either double click to select or use the 'Select' button. 'Selected' will appear in the appropriate column of the screen. Click on 'Create File' to generate the NVR file.
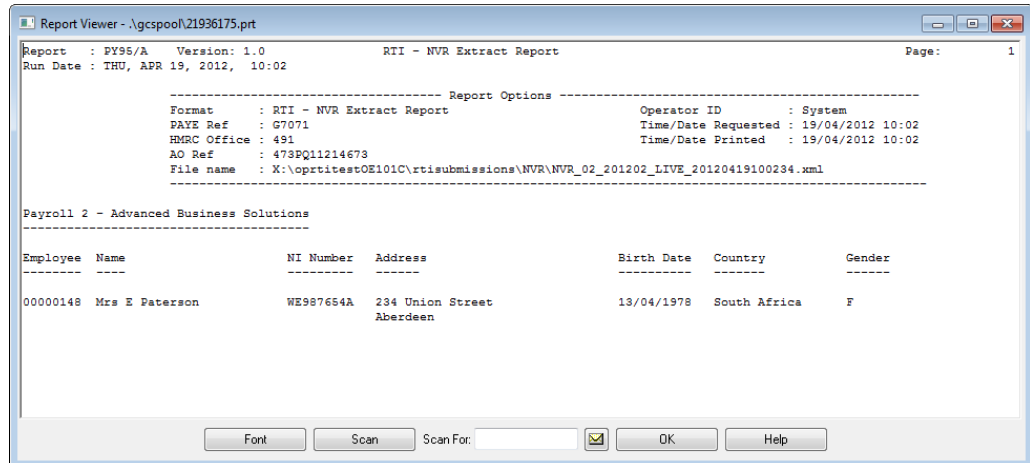
Note – the 'Late Reason' and 'Payment Date' columns are only enabled for FPS.

10.2 NVR Reports

When the NVR XML file is produced, reports as detailed in this section are output to Print Manager.

10.2.1 RTI – NVR Extract Report

When the NVR XML file is successfully created, an NVR Extract report will be output to Print Manager, as shown below:

10.2.2 RTI – NVR Exception Report

If there are any validation errors an NVR Exception spooled report will be output as shown below:

11 RTI Gateway Submission (NVR)

11.1 Submitting the NVR

After the NVR XML file has been created, it must be submitted to HMRC. This is done using the RTI Gateway Submission program.

Select **RTI Gateway Submission** from the menu.

Select the NINO Verification Request radio button (as shown above).

Click on the 'Files' button to browse to the NVR XML file to be submitted. This will automatically open the appropriate NVR folder. Select the relevant NVR XML file and click on the 'Submit' button. The program will start submitting the file to HMRC.

11.1.1 Sent Folder

The successfully submitted NVR XML file will automatically be moved into a Sent folder \rtisubmissions\nvr\sent. If the Sent folder does not exist, the system will create one.
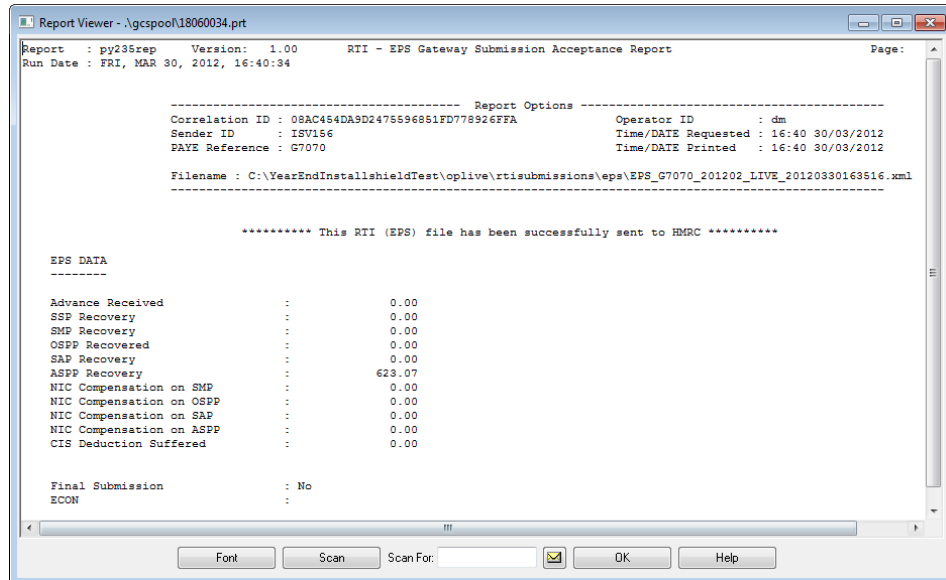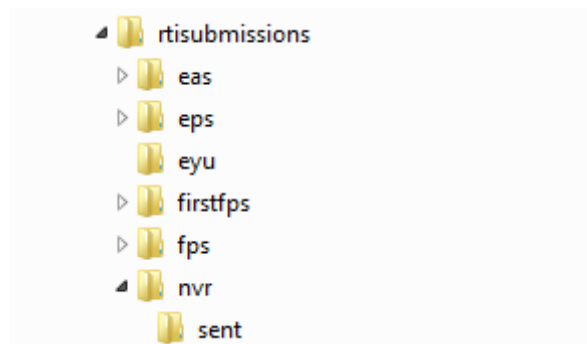
11.2 NVR Submission Reports

When the NVR XML file is submitted to the Government Gateway several reports are created within Print Manager, as detailed in the following sections.

11.2.1 RTI – NVR Gateway Submission Acceptance Report

When the NINO Verification Request XML file is successfully submitted an NVR Gateway Submission Acceptance report will be output to Print Manager, as shown below:
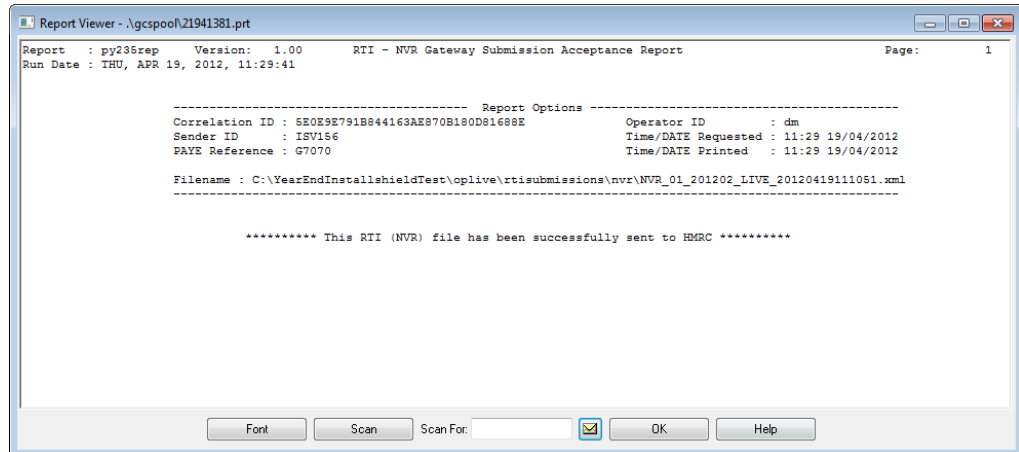

11.2.2 RTI – NVR Gateway Submission HMRC Response

An HMRC Response report showing that the NVR XML file was successfully accepted will be output to Print Manager, as shown below:
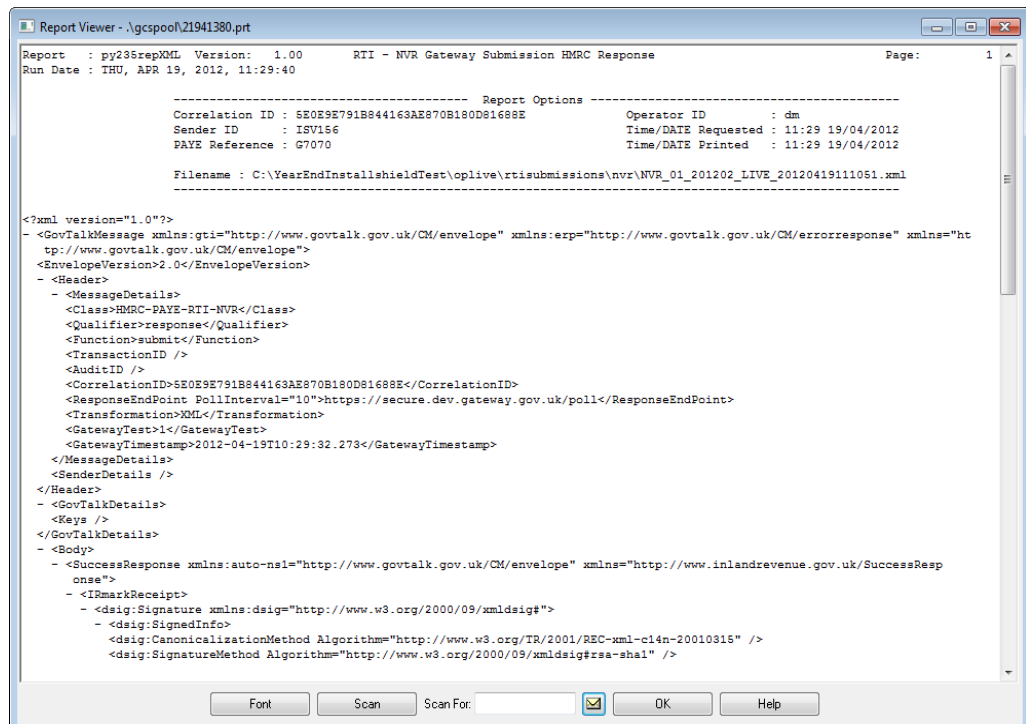
11.2.3 RTI – NVR Gateway Submission Rejection Report

If the NVR XML file is rejected an NVR Gateway Submission Rejection report will be output to Print Manager, as shown below:
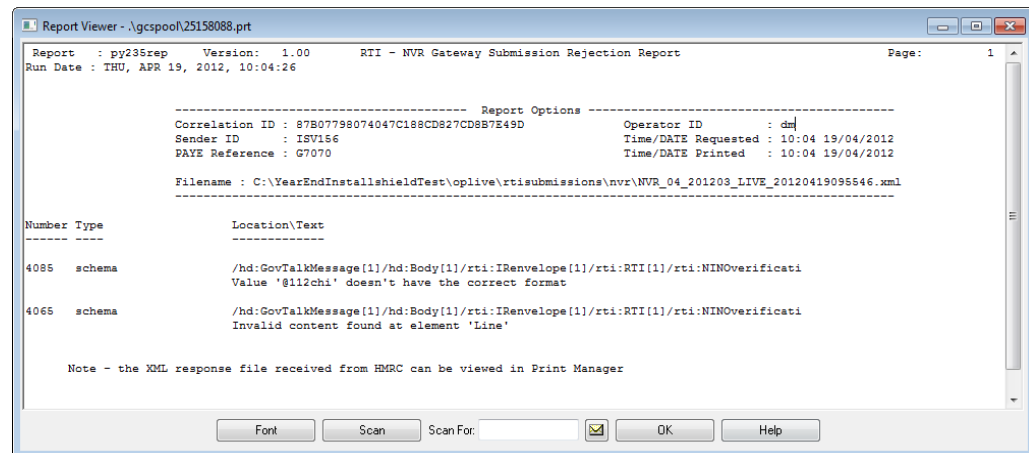
11.2.4 RTI – NVR Gateway Submission HMRC Response

An HMRC Response report showing that the NVR XML file was rejected will also be output to Print Manager, as shown below:
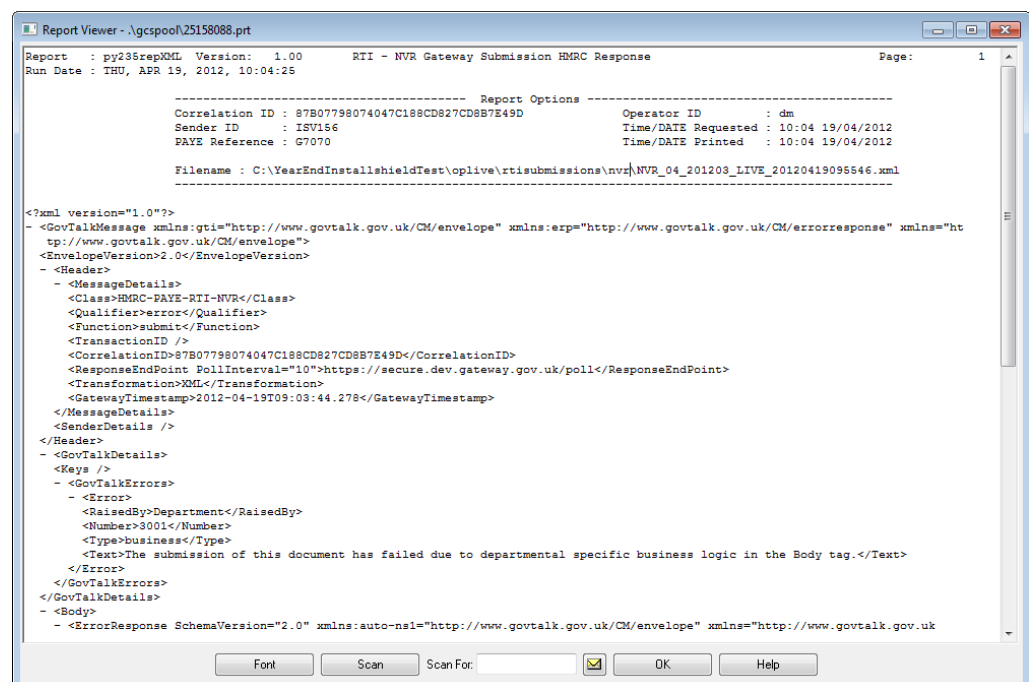
11.3 Exiting During Submission

See 7.3

12 Earlier Year Update Extract (EYU)

An EYU return is submitted to HMRC to report changes/amendments to tax, NI and other statutory fields for previous tax years.

An EYU can only be submitted for amendments associated with the previous tax year on or after the 20th April.
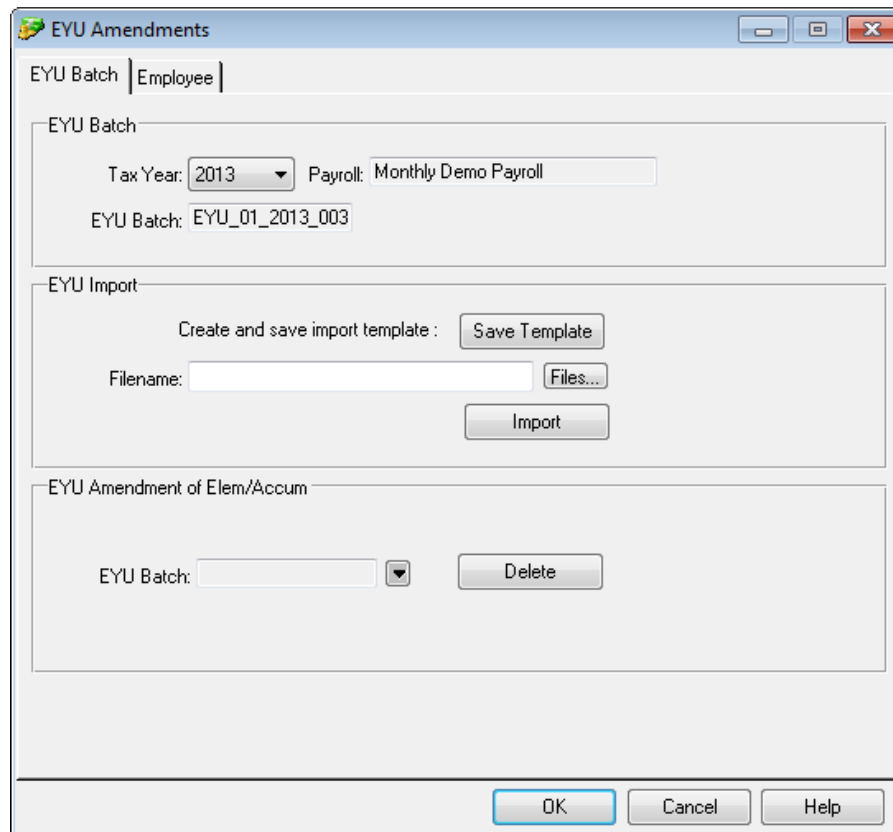
12.1 Creating an EYU Batch

An EYU Batch is created using the EYU Amendments program (py266). The amendments can either be manually entered or imported via a file.

The batch is then submitted using the 'EYU' option on the RTI Extract program.

12.1.1 EYU Amendments – Screen Functions

EYU Batch tab

➢ **Tax Year**

Tax Year drop down box will display the last 6 tax years. The user can choose which tax year they wish to submit an EYU for, but only years where RTI has been processed can be selected.

➢ **Payroll**

Read-only – displays name of current payroll.

➢ **EYU Batch**

Read-only - auto-populates as follows when Tax Year is selected:

EYU_<current_payroll_number>_<tax_year>_<sequence number>

Sequence number starts at 001 if there are no previous batches for that tax year. If there are previous batches the system automatically increments the number by one each time.

➢ **Save Template**

Generates a template file in the correct format that can then be saved and used to make it easier to create an extract for subsequent import.

➢ **Filename**

Can manually enter filename of saved Batch file, or select from **Files...** button.

➢ **Import**

Actions Batch Import of data from selected Batch file.

➢ **EYU Batch**

Clicking on 'EYU Batch' displays a lookup screen containing a list of all previously created EYU Batch names that match the current payroll on the OP session for the last 6 RTI years.

The user can select the EYU Batch name to update entries. Entries are displayed in the list in 'Employee' tab.
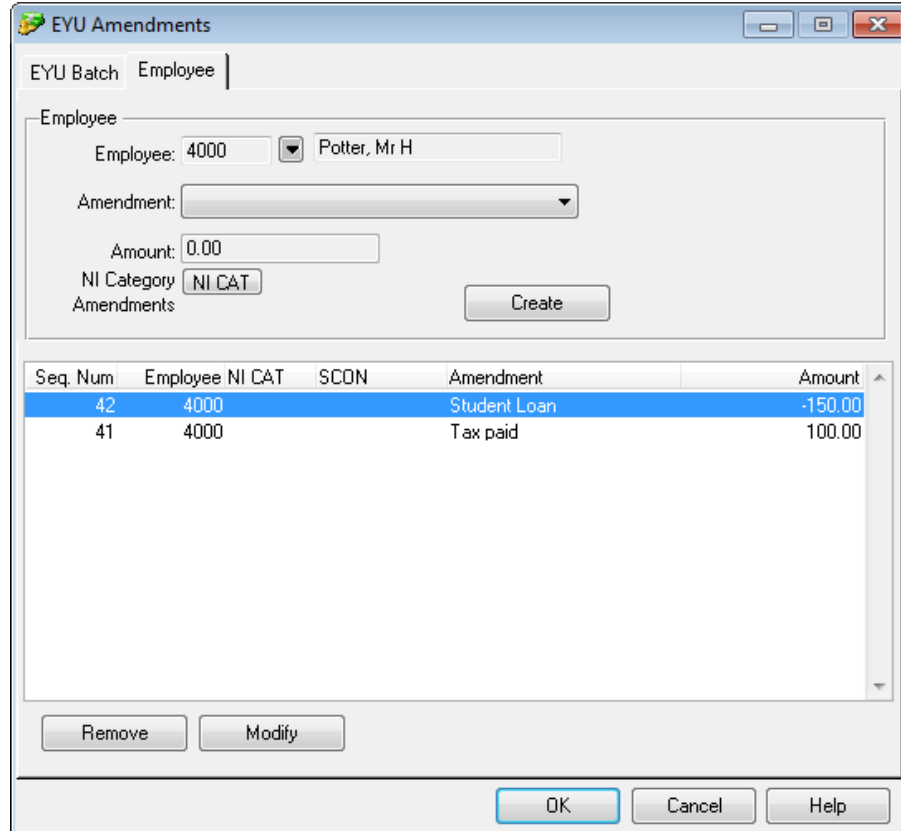
The user can select an EYU Batch name and click 'Delete' to delete all entries under that EYU Batch name. A dialogue box will pop-up to confirm the deletion. If the user clicks 'Yes', the selected EYU Batch name and its related entries are deleted.

Employee tab

Where updates to previous year's data are to be made for individual employees or to a small number of employees, the screen below can be used to manually enter data to be reported on the EYU.

If there are changes to be reported for previous years relating to large number of employees the import function may be more suitable.

This screen is also be used to modify values from existing batches, including those that have been previously imported.

> **Employee**

Select employee that is to be amended from drop down.

> **Amendment**

Click on the 'Amendment' drop down and select the field that is to be amended.

Available fields are:

- Tax Paid

- Taxable Pay

- Benefits Taxed via Payroll

- EE Pen – Net Pay Arrangements (Before Tax)

- EE Pen – Relief at Source (After Tax)

- Trivial Commutation A

- Trivial Commutation B

- Trivial Commutation C

- Student Loan

- SSP

- SMP

- OSPP

- SAP

- ASPP
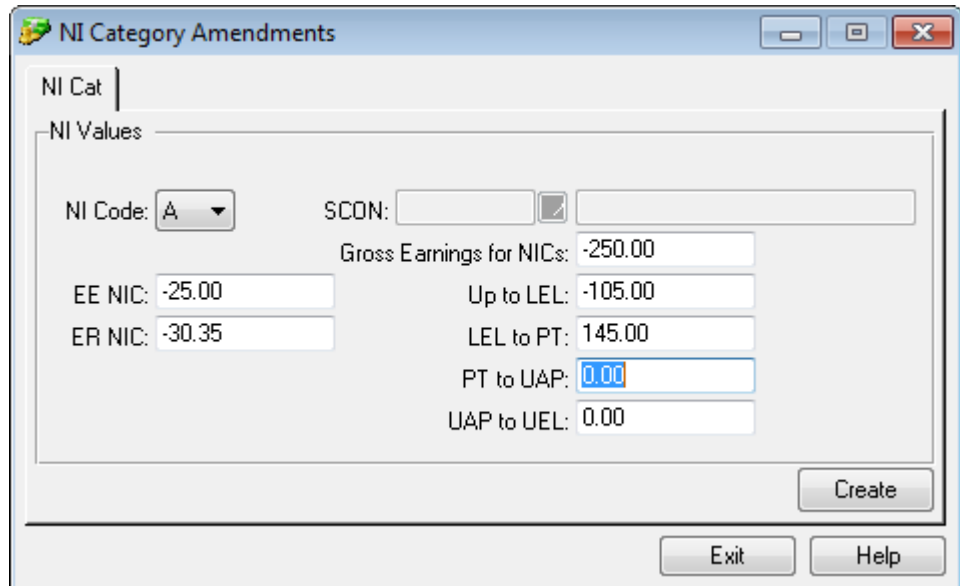
➤ **Amount**

The amount that must be entered is the difference that is to be reported to HMRC. E.g. if Taxable Pay T/d submitted to HMRC in the final FPS of the tax year was £1000.00 but should only have been £750.00, then the amended value that should be entered is -£250.00.

Note - if a further change is to be made after for the same field after the EYU has been submitted, then both the original FPS value and subsequent EYU value should be taken into account when entering the new adjusted value.

➤ **NI Category Amendments**

Clicking the 'NI CAT' button displays a pop-up window allowing amendments to be added per NI category.

Valid NI Codes are A, B, C, D, E, J, L or X.

If NI Code = X then all values must be 0.00.

If NI Code = 'C' then Employee NICs must be 0.00.

Clicking 'Create' will apply all amendments on that screen against the same NI Code. The applied changes are displayed on the browse at the bottom of the screen.

A maximum of 4 occurrences of NI Category Amendments can be made per Employee.

If NI category is D, E or L the associated SCON should also be entered if Tax Year selected >= 2014.

➢ **Create button**

Clicking **Create** on the 'Employee' tab adds the amendment entry to the list on the screen.

➢ **Modify button**

The user can select an entry on the list and click **Modify** to edit the 'Amount' column of the entry, if necessary.

➢ **Remove button**

User can select an entry on the list and click **Remove** to remove the entry.

On the 'Employee' tab, if user selects a NI Category Amendment entry in the list and clicks **Remove**, all entries with the same NI Code will be deleted.

12.1.1.1 Example - Manual Batch Entry

If the wrong NI category letter had been submitted on an FPS for a particular employee, then to correct this through an EYU submission the values for the original NI category should be negated and the new NI category and associated values added.

FPS was submitted in Tax Year 2012 with NI Cat Letter A, but should have been letter C.

Data Field	Amount
NI Cat Letter	A
ER NIC	535.00
EE NIC	456.00
Up to LEL	2320.00
LEL to PT	850.00
PT to UAP	3830.00
UAP to UEL	0.00

On 'EYU Batch' tab, select **Tax Year** 2012.

On 'Employee' tab, select **Employee**, then click on the **NI Cat** button to open the **NI Category Amendments** screen.

Entries should be made as follows for both NI category A and C.

Always submit the difference and not the actual amount.

Data Field	Amount
NI Cat Letter	A
ER NIC	-535.00
EE NIC	-456.00
Up to LEL	-2320.00
LEL to PT	-850.00
PT to UAP	-3830.00
UAP to UEL	0.00

As Cat Letter is C, EE NIC is 0.00.

Data Field	Amount
NI Cat Letter	C
ER NIC	535.00
EE NIC	0.00
Up to LEL	2320.00
LEL to PT	850.00
PT to UAP	3830.00
UAP to UEL	0.00

After amendments created for both NI Categories A and C, they will be displayed in the list on the 'Employee' tab. Existing rows can be Modified or Deleted on screen, and if required, additional amendments can be added.

Once a Batch is complete, selecting OK will save all changes to the current batch. The batch can then be selected from the **EYU Batch** lookup at a later date if further changes need to be made. Clicking Cancel will prompt a warning message, warning that if the user continues, they will lose all changes to the current batch.

12.1.1.2 Example - Batch Import

Note - this is the same example as for the Manual Batch Entry example above

If the wrong NI category letter had been submitted on an FPS for a particular employee, then to correct this through an EYU submission the values for the original NI category should be negated and the new NI category and associated values added.

FPS was submitted in Tax Year 2012 with NI Cat Letter A, but should have been letter C.

Data Field	Amount
NI Cat Letter	A
ER NIC	535.00
EE NIC	456.00
Up to LEL	2320.00
LEL to PT	850.00
PT to UAP	3830.00
UAP to UEL	0.00

On 'EYU Batch' tab, select **Tax Year** 2012. Then click **Save Template** button and create a batch file with the necessary NI Category amendments.

Template file will be created with the following descriptions as a header row, and values can be entered in the specified formats:

Column	Description	Format
A	Employee No	9(8)
B	Tax Paid	-9(9).99
C	Taxable	-9(9).99
D	Student Loan	-9(5).00
E	SSP	-9(4).99
F	SMP	-9(6).99
G	OSPP	-9(6).99
H	SAP	-9(6).99
I	ASPP	-9(6).99
J	Benefits Taxed via Payroll	-9(9).99
K	EE Pen - Net Pay Arrangements (Before Tax)	-9(9).99
L	EE Pen – Relief at Source (After Tax)	-9(9).99
M	Trivial Comm Payment A	-9(4).00
N	Trivial Comm Payment B	-9(4).00
O	Trivial Comm Payment C	-9(4).00
P	NI Code	X(1)
Q	SCON	X(9)
R	Gross Earnings for NICs	-9(9).99
S	EE NIC	-9(9).99

Column	Description	Format
T	ER NIC	-9(9).99
U	Up To LEL	-9(4).00
V	LEL to PT	-9(4).99
W	PT to UAP	-9(5).99
X	UAP to UEL	-9(5).99

If any values are entered that do not conform to the specified format, the import will be rejected and a Warnings/Rejections spool report will be created, detailing the errors in the file.

Continuing with the example, the following rows should be entered on the Batch file (using Employee No 1070 for the example):

Column	Row 1 (Header)	Row 2	Row 3
A	Employee No	1070	1070
B	Tax Paid		
C	Taxable		
D	Student Loan		
E	SSP		
F	SMP		
G	OSPP		
H	SAP		
I	ASPP		
J	Benefits Taxed via Payroll		
K	EE Pen - Net Pay Arrangements (Before Tax)		
L	EE Pen – Relief at Source (After Tax)		
M	Trivial Comm Payment A		
N	Trivial Comm Payment B		
O	Trivial Comm Payment C		
P	NI Code	A	C
Q	SCON		
R	Gross Earnings for NICs		
S	EE NIC	-456.00	
T	ER NIC	-535.00	535.00
U	Up To LEL	-2320.00	2320.00
V	LEL to PT	-850.00	850.00
W	PT to UAP	-3830.00	3830.00
X	UAP to UEL		
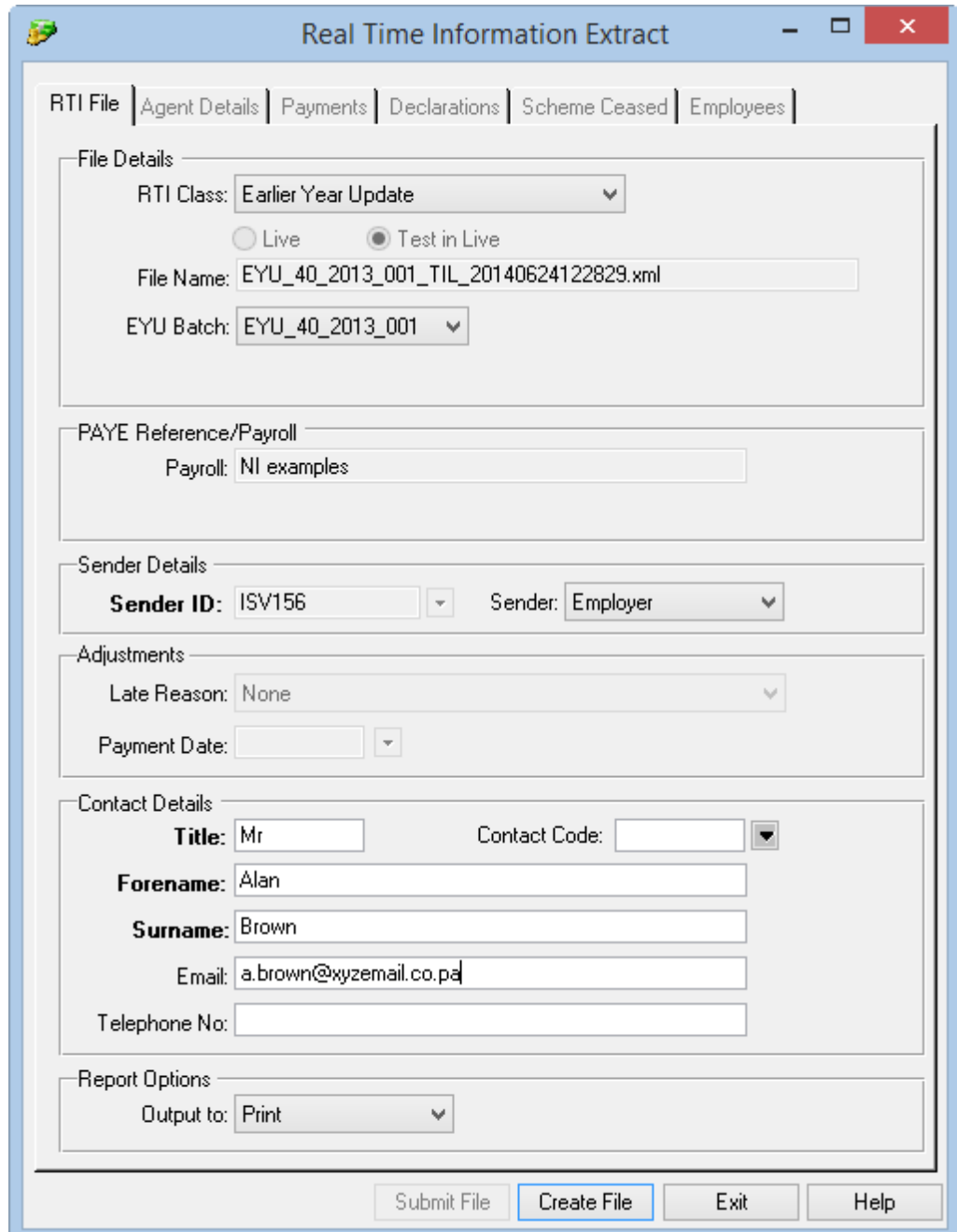
The file should then be saved as either a *.csv or *.txt file, and the file can then be selected on the 'EYU Batch' tab using the **Filename** field or **Files…** directory. Click the **Import** button, and the data from the Batch file should be imported to the list on the 'Employee' tab. Rows can then be Modified or Deleted on screen, and additional amendments can be added using the Manual Batch Entry method.

Once a Batch is complete, selecting OK will save all changes to the current batch. The batch can then be selected from the **EYU Batch** lookup at a later date if further changes need to be made. Clicking Cancel will prompt a warning message, warning that if the user continues, they will lose all changes to the current batch.

12.2 Creating the EYU Extract

The actual RTI EYU file to be submitted to HMRC is created from the RTI Extract program.

Select **RTI Extract** from the menu.

12.2.1 RTI File Tab

File Details

> ➢ **RTI Class**
>
> From the RTI Class field, select 'Earlier Year Update' from the drop-down list.
>
> ➢ **File Type**
>
> An optional 'Test-in-Live' file can be created and sent to HMRC. If this option is used it is imperative that a separate 'Live' file is also created and sent. 'Live' or 'TIL' will be an integral part of the file name.
>
> ➢ **File Name**
>
> The filename is a read-only field and is generated by the RTI class selected, the payroll number, tax year, whether the file being sent is live or test in live and a date and time stamp.
>
> ➢ **EYU Batch**
>
> When user clicks on Drop-down box, it displays all EYU Batch names related to the current payroll.
>
> Select the EYU Batch name to be used to generate the EYU XML extract for HMRC submission.
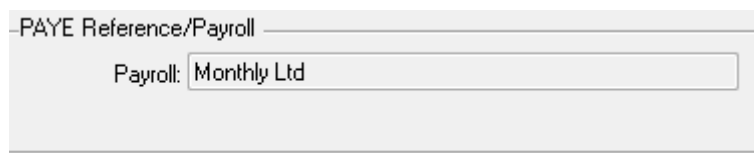
PAYE Reference / Payroll

> ➢ **Payroll**
>
> Current payroll is displayed.

For information on **Sender Details**, **Contact Details** and **Report Options** see section 4.1.

12.2.2 Agent Details Tab

See section 4.2

12.3 EYU Reports

When the EYU XML file is successfully created several spool reports are automatically output, as detailed in the following sections.

12.3.1 RTI – EYU Amendments Report

The EYU Amendments report shows the amendment amounts entered for tax and statutory payments.

12.3.2 RTI – EYU NI and Values Report

This report shows the NI Category Amendments against each employee in the EYU XML file.

12.3.3 RTI – EYU Exception Report

If there are any validation errors the EYU extract will NOT be created. An EYU Exception report, as shown below, will be output detailing the reasons for failure.

```
EYU Exception_Rpt.txt - Notepad

File  Edit  Format  View  Help
Report    : PY??/A    Version:  1.0              RTI - EYU Exception Report                          Page:    1
Run Date : MON, JUL 9, 2012, 11:49              Tax Year 2012-13

          --------------------------------   Report Options --------------------------------------------
     Format           : RTI - EYU Exception Report            Operator ID       : System
     PAYE Ref         : G7070                                 Time/DATE Requested : 11:49 09/07/2012
     HMRC Office      : 491                                   Time/DATE Printed   : 11:49 09/07/2012
     AO Ref           : 473PQ11214673
          ---------------------------------------------------------------------------------------------

THE FILE HAS NOT BEEN CREATED DUE TO THE FOLLOWING FAILED VALIDATION.

Payroll 1 - Monthly 25 (Monthly)
--------------------------------

Employee  Field  Description                 Reason
--------  -----  -----------                 ----------

00000001  1234   Birth Date                  The Date of Birth must be today or earlier.

00000033  5014   NI Number                   Invalid NI Number.
```

13 RTI Gateway Submission (EYU)

13.1 Submitting the EYU

After the EYU XML file has been created it must be submitted to HMRC. This is done using the RTI Gateway Submission program.

An EYU for the previous tax year can only be submitted on or after the 20th April of the current tax year.

Select **RTI Gateway Submission** from the menu.

The following screen will be displayed:-
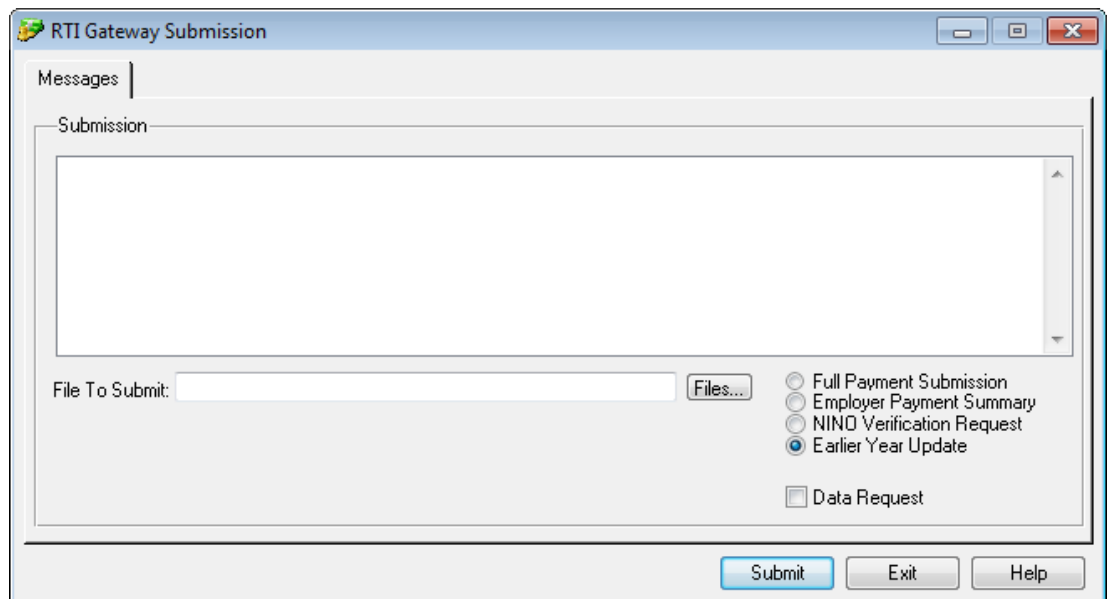
Select the Earlier Year Update radio button.

Click on the 'Files' button to browse to the EYU XML file to be submitted. This will automatically open the appropriate EYU folder.

Select the relevant EYU XML file and click on the 'Submit' button. The program will start submitting the date to the Government Gateway.

If user tries to submit EYU for a previous tax year before the 20th of April of the current tax year E.g. EYU 2012/13 submitted before 20 April 2013 an error message will be displayed and no submission will be allowed.

*** EYU for tax year <yyyy> can only be submitted after 20 April <yyyy+1>***

13.1.1 Sent Folder

The successfully submitted EYU XML file will automatically be moved into a Sent folder \rtisubmissions\eyu\sent. If the Sent folder does not exist, the system will create one.
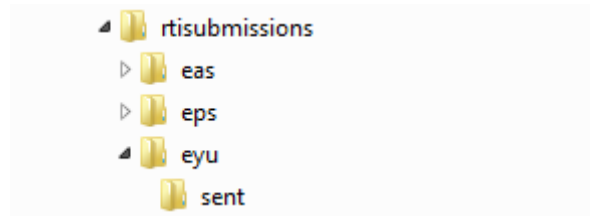
13.1.2 Exiting During Submission

See 7.3

13.2 EYU Submission Reports

When the EYU XML file is submitted, reports as defined in this section are output to the Print Manager.

13.2.1 RTI – EYU Gateway Submission Acceptance Report

When the EYU XML file is successfully submitted, an EYU Gateway Submission Acceptance report will be output to Print Manager as shown below.
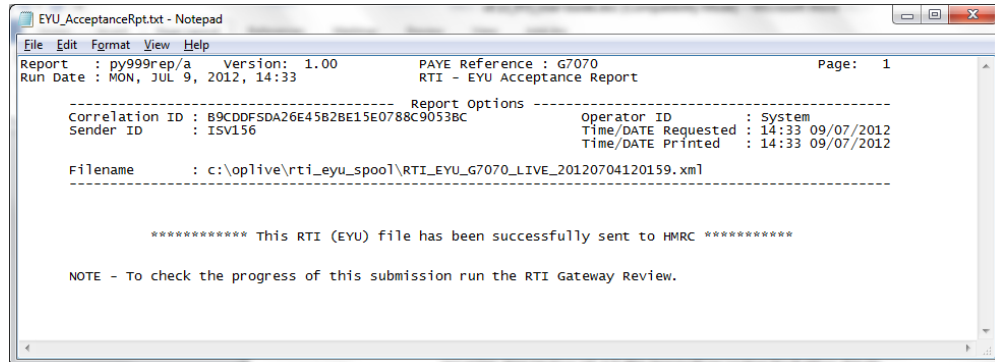
13.2.2 RTI – EYU Gateway Submission HMRC Response

An HMRC Response report showing the EYU XML file was successfully accepted will be output to Print Manager.

13.2.3 RTI – EYU Gateway Submission Rejection Report
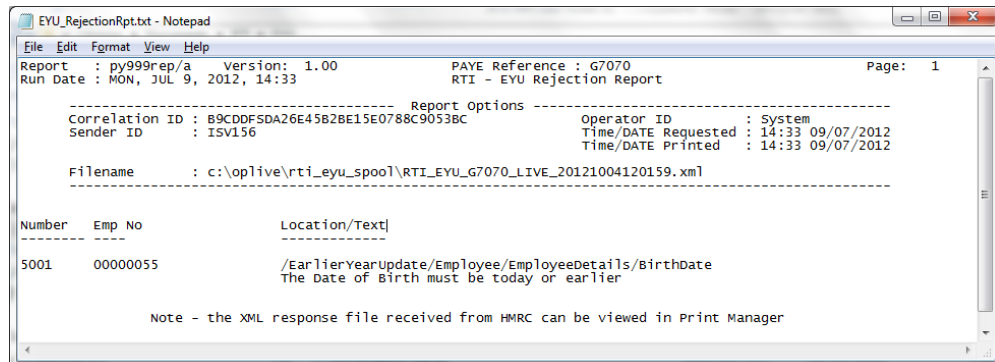
13.2.4 RTI – EYU Gateway Submission HMRC Response

An HMRC Response report showing the EYU XML file was rejected will also be output to Print Manager.

14 Where RTI sits in the Normal Processing Cycle

14.1 Processing Overview

It is important that processing is undertaken in the correct order. OpenPeople has in-built checks to ensure that specific routines are processed in sequence.

The sequence can be summarised as follows:

Every pay period for each payroll

> ➢ Period End

> ➢ Normal period input and maintenance of employee records

> ➢ PAE Assessment (if PAE staging date has been reached)

> ➢ Payroll Calculation

> ➢ Control Totals

> ➢ BACS Extract (must be processed before FPS Extract where employees paid by BACS)

> ➢ RTI – Creation of FPS Extract

> ➢ RTI Gateway Submission – Submission of FPS Extract

> ➢ Costing and Nominal (if applicable)

> ➢ Period Reports

> ➢ Period End

Every tax month for each PAYE Reference

> ➢ RTI – Creation of EPS Extract (every tax month after ALL Period Ends have been processed for each payroll within the PAYE Reference that the EPS is being created for. Submitted before 19th of the month)

> ➢ RTI Gateway Submission – Submission of EPS Extract

Ad Hoc

> ➢ RTI – Creation of NVR Extract (not mandatory)

Annual (if appropriate)

> ➢ RTI – Creation of EYU Extract (for previous year amendments)

> ➢ RTI Gateway Submission – Submission of EYU Extract (not before 20th April)

14.2 Payroll Calculation

The Payroll Calculation is run in the normal manner i.e. one full Payroll Calculation must be processed per payroll per tax period. Any number of full or individual Payroll Calculations may be processed in a particular pay period.

The only change to the actual Payroll Calculation logic is around the calculation of the new RTI statutory elements.

If a change is made to an employee after the full FPS has been submitted to HMRC for a particular pay period, an individual FPS can be submitted or alternatively the latest figures can be submitted with the next available FPS. HMRC preference is for the adjustments to be sent with next available full FPS i.e. in the following pay period.

14.3 Control Totals

The Control Totals report will display the calculated values of RTI elements 1070 to 1081. Element values, if appropriate, will be output to the Costing and Memo section of the report.

In the example below, elements 1071 (Net Deducts) and 1072 (Pay Post T/N) are displayed.

```
<------- COSTING & MEMO ------->
  Element                 Value
  -------                 -----
  1003 NatIns Emper       57,971.29
  1009 Gross NIable      755,885.42
  1014 Up to LEL         241,744.00
  1015 LEL to PT          84,382.97
  1016 PT to UAP         404,617.00
  1017 UAP to UEL          3,495.34
  1018 Dir NIable          1,050.65
  1042 NetP-TaxCrd       598,899.03
  1071 Net Deducts        10,665.84
  1072 Pay Post T/N      609,564.87
```

The Control Totals will give details of employees starting and leaving in the current period.

14.4 BACS Extract

A key feature of RTI is the association made between the RTI data being sent to HMRC and the payment made into an employee's bank account i.e. through the BACS submission. The link is made through what is known as the RTI BACS hash. This payment information will assist with the Department of Work and Pension's administration of Universal Credits.

A change has been made to the standard BACS Extract program to generate a 4 character string if the BACS file is in the Standard 18 format.

If the Standard 18 BACS file format is used the 'Std 18 BACS file' tick box should be selected against the RTI System Parameter Maintenance program.

A sample of the BACS file with the string as shown below:-

```
010051125236520099    00000000/8I20000319065Advanced Business          Mr W Smith
010366536124850099    00000000/PIN00000999282Advanced Business          Mr T Cruise
010332564512350099    00000000/EVM00000279133Advanced Business          Mr Y Brynner
010414875123840099    00000000/N1R00000296413Advanced Business          Mr J Gyllenhaal
010043524555140099    00000000/MXV00000221912Advanced Business          Mr S Connory
010327235257840099    00000000/78D00000075577Advanced Business          Mr B Pitt
```

A combination of the random string, the originating and destination sort codes and the actual payment being made is then used to generate a 64 character RTI hash code. This hash code updates the payslip record and is submitted to HMRC via the FPS extract. This provides HMRC with the facility to validate RTI data by cross referencing the hashes generated by VocaLink once the BACS payment has been made.

The BACS Extract <u>must</u> be processed prior to creating each FPS XML file.

If an individual employee is recalculated which results in a new Net Pay, then the BACS Extract must be reprocessed in order that a further RTI hash code can be generated.

Please check with your BACS supplier whether the BACS file you submit is a 'Std 18 BACS file' and also whether they are supporting Real Time Information.

14.5 Creating/Submitting the FPS Extract

When the FPS Extract is being processed a check will be done to ensure that the BACS Extract has been processed for the current payroll.

This must be submitted prior to running the Period End. It will update an indicator against the employee RTI screen to flag that the FPS has been submitted.

Date FPS Submitted: 29/09/2013 ▼

If the 'Std 18' option is set against the RTI System Parameter Maintenance program (see section 3.1), OpenPeople will not allow the FPS Extract to be created until the BACS file has been generated. This is because it is the BACS Extract that is responsible for generating the RTI hash which must be included within the FPS that is subsequently submitted to HMRC.

14.6 Period End

The Period End cannot be processed until the FPS for the current payroll has been submitted to HMRC.

If any employees are found that should have had an FPS processed i.e. they have been processed in the current pay period but have a blank 'Date FPS Submitted', an error message will be displayed as follows: -

Information

Full Payment Submission has not been submitted to HMRC for Payroll 1
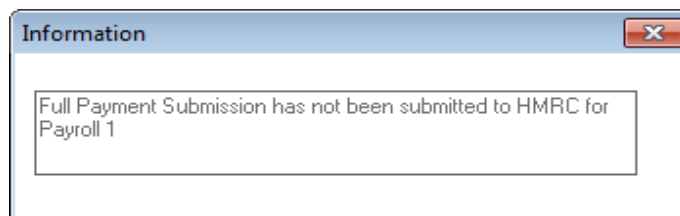
The Period End error report will also inform the user that a FPS has not been submitted to HMRC as shown below: -
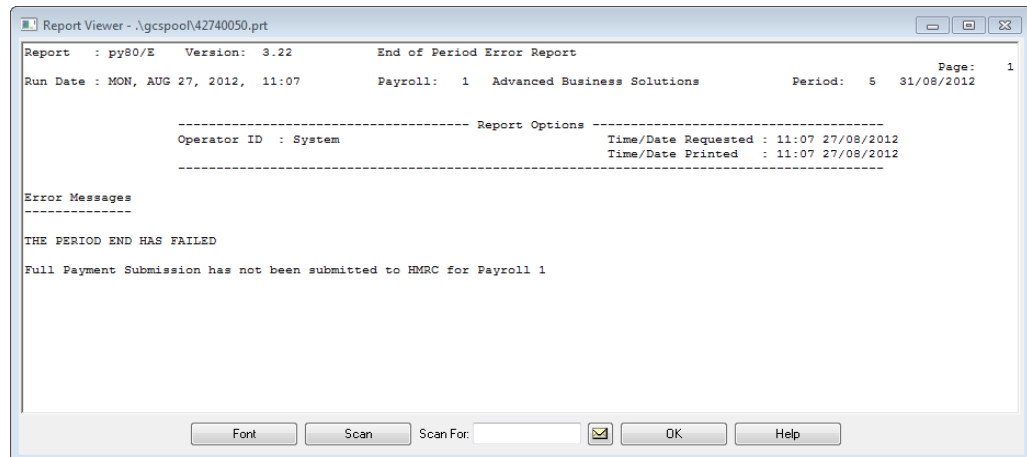
If no employees have been paid in the current period and therefore no FPS is submitted, the 'No employees paid this period' field should be selected as shown below.
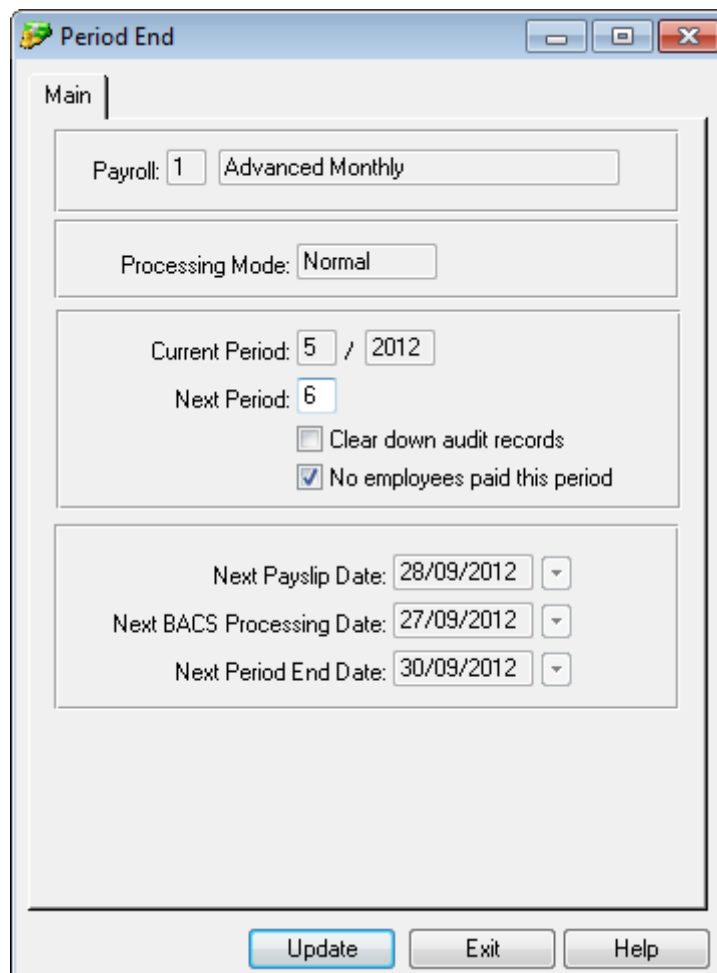
A warning message is displayed when the 'No employees paid this period' field is selected as shown below: -
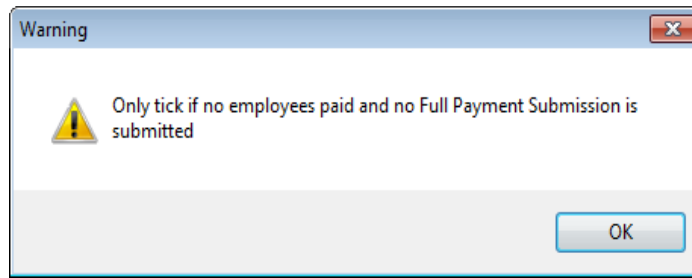
When the Period End has been processed successfully the 'Date FPS Submitted' field will be cleared from all employee records ready for processing the next pay period.

Note – an employee's employment status will remains as 'New' until they have received their first payment and an FPS has been submitted to HMRC. This is due to HMRC requesting that they are only informed about new employees at the point when the first payment is made.

14.6.1 Period End Employee Validation Report

As RTI is reliant on valid data being sent to HMRC every period, it is important that employee data in OpenPeople is valid.

To assist with this the Employee Validation Report is automatically output during the Period End routine, as shown below:
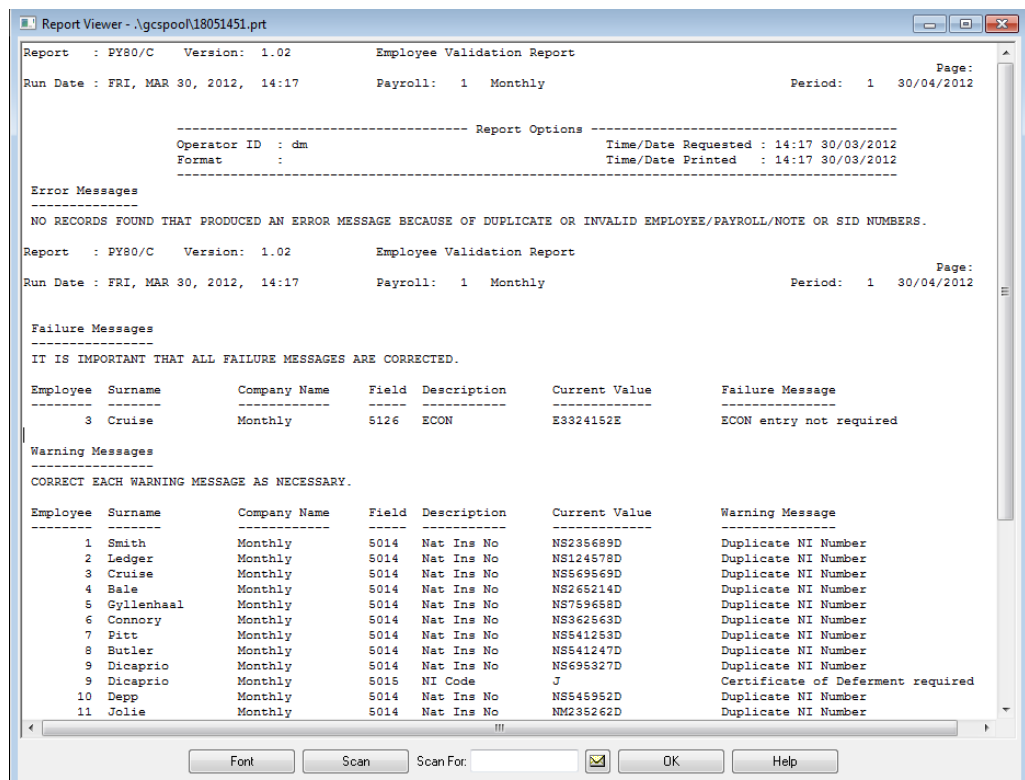
14.7 Creating/Submitting the EPS Extract

The EPS is processed outside of the individual payroll cycle. The timing of when the EPS is created and submitted is determined by the end user, however it should be made before payment of PAYE/NIC is made to HMRC for the relevant tax month i.e. before 19th of following month.

OpenPeople will only allow an EPS to be created for the latest tax month where ALL payrolls associated with the PAYE Reference for which the file is being created, have had Period Ends processed.

The 'Processed' flag is checked against each relevant Period Plan record. If the 'Processed' flag is set to yes this indicates that the period end has been processed for that payroll.

Period	Tax Month	Start Date	End Date	PRP Start Date	PRP End Date	Cut off date	Payslip Date	BACS Date	No. of PRP Periods	Processed
201322	201305	15/08/2013	28/08/2013	29/08/2013	11/09/2013	28/08/2013	30/08/2013	29/08/2013	1	No
201320	201305	01/08/2013	14/08/2013	15/08/2013	28/08/2013	14/08/2013	16/08/2013	15/08/2013	1	Yes

14.8 Creating/Submitting the NVR Extract

This is an ad hoc extract and can therefore be created and submitted at any time.

14.9 Creating/Submitting the EYU Extract

If errors are discovered on or before 19th April following the end of a tax year that have not been submitted within an FPS, an additional FPS needs to be submitted with corrected YTD figures as at 5th April for the previous tax year.

If errors are discovered on or after 20th April in the following tax year, an Earlier Year Update needs to be submitted. EYU can be used to correct data for 2012/13 and later tax years. EYU can only be used for tax years that are operating PAYE RTI.

15 Appendix A

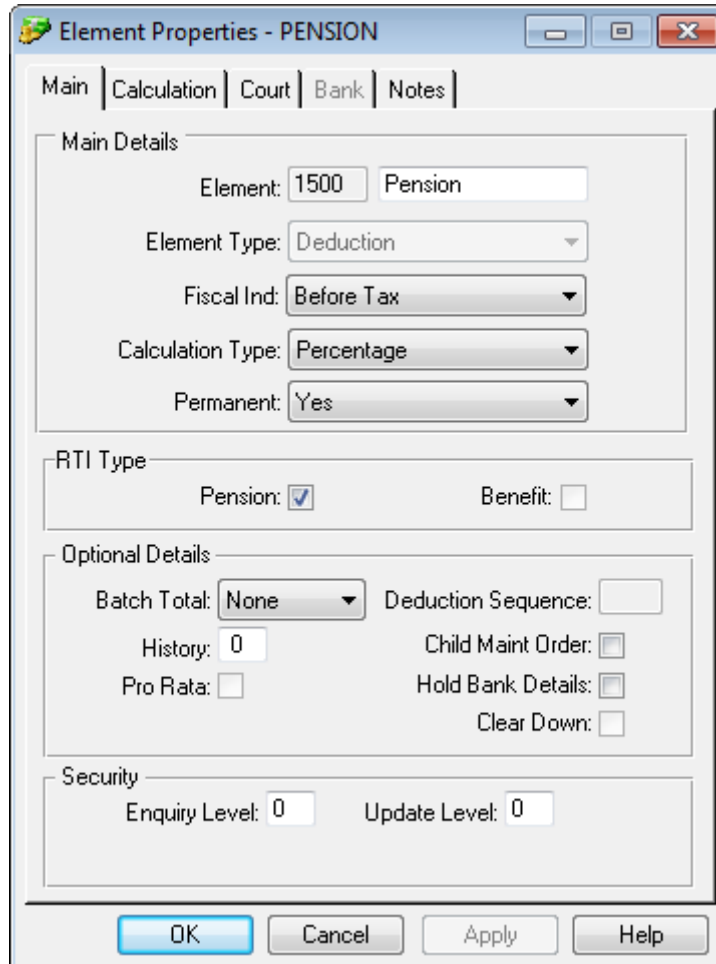## 15.1 RTI Statutory Elements

The statutory RTI elements that will be included in the FPS are numbered within the range 1070 -1081. These are automatically created by the system.

The following table lists the RTI element number, element description and a detailed description:

Element Number	Element Description	Detailed Description
1070	Net Payments	Value of payments not subject to tax or NICs in pay period
1071	Net Deducts	Value of deductions from Net Pay in pay period (after statutory deductions), other than pension payments. If an employee is paid into 2 bank accounts the smaller of these payments is added to this element. Similarly if an employee is paid by cash or cheque the full net payment is added here.
1072	Pay Post T/N	Pay after statutory deductions
1073	Taxable Bens	Value of benefits taxed via the payroll in pay period
1076	Std Pen Cont	Value of employee pension contributions paid under the Net Pay arrangements in pay period
1077	NI / Non Tax	Items subject to Class 1 NIC but not taxed under PAYE regulations excluding pension contributions in the pay period
1078	Post Tax Pen	Value of employee pension contributions that are not paid under a net pay arrangement
1079	TrivalCommA	Trivial Commutation Lump sums (TCLS). Manual timesheet entry against element 1079.
1080	TrivialCommB	Small pot lump sum payments from personal pension schemes. Manual timesheet entry against element 1080
1081	TrivialCommC	Small pot lump sum payments from occupational pension schemes. Manual timesheet entry against element 1081

15.2 Element Set Up - Pension & Benefit Indicators

As pension and benefit information is to now to be reported to HMRC through the FPS, elements should be flagged as a 'Pension' or 'Benefit' type element, as appropriate. The Payroll Calculation will use these indicators in order to calculate values that are to be submitted to HMRC.

Pension

If the element is used for making an employee pension contribution then the 'RTI Type – Pension' field should be ticked.

Note – this should not be ticked for elements that are pensionable, only for the actual employee pension contribution element.

If the pension scheme is a salary sacrifice arrangement then the 'Pension' indicator should not be set for the actual salary sacrifice element (negative allowance), as there is no actual employee contribution i.e. the employer effectively makes full contribution.

Benefit

Where an element is a 'payrolled' benefit then the 'Benefit' indicator should be ticked. This would be the case where the benefit is not actually being paid through the payroll, but PAYE/NI is being applied i.e. through a benefit payment and associated offset arrangement. Any benefit that appears on the P11D would have the relevant element ticked.